

**C. W. IRWIN'S**  
**HAND-BOOK**  
**TO THE**  
**CANADA TARIFF**  
**1900**

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**C. W. IRWIN**

**Custom House Broker**

**AND FORWARDER**

**40 Yonge Street, Toronto**

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**FOREIGN GOODS**

**DELIVERED IN CANADA**

**FREIGHT AND DUTY PAID**

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Consignments sent to me will be passed Customs  
and distributed speedily by unexcelled  
facilities.

**CORRESPONDENCE SOLICITED.**

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**MEMO.—My business in this line has increased yearly.**



# IRWIN'S HAND-BOOK

TO THE

# CANADA TARIFF

(REVISED)

EXCHANGE TABLES FOR FRANC, MARK, FLORIN OF  
AUSTRIA, FLORIN OF THE NETHERLANDS AND  
TABLES FOR METRES INTO YARDS, KILOS  
INTO POUNDS AVOIRDUPOIS, ETC., ETC.

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ALPHABETICALLY ARRANGED.



COMPILED AND PUBLISHED BY

C. W. IRWIN, CUSTOMS BROKER  
40 YONGE STREET

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TORONTO, 1900.

Entered according to Act of Parliament of Canada, in the year  
1894, by C. W. IRWIN, at the Department of Agriculture.

HJ 6751  
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## PREFACE.

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### *TO THE TRADE.*

This present issue completes the Seventeenth Year of the publication of the **HAND-BOOK TO THE CANADIAN TARIFF**. During that period constant editions have been published, as the **HAND-BOOK** is intended to be, and always will be, maintained *up to the latest date*.

Its correctness has been proven by its popularity, and the same acuteness of revision will be continued, so that Merchants who figure closely, and are seeking reliable information as to the Duties in force, may with confidence refer to its pages. This edition contains the changes made during the Session of Parliament just closed, as well as the latest decisions of the Department.

It is submitted to the trade with the pardonable belief, gained from past experience, that it amply fills an acknowledged want.

Houses in the United States selling goods in Canada, "Duty and Freight paid," will find it much to their advantage to forward their consignments to me for entry and distribution, as a practised hand may sometimes be able to better discriminate in the details of classification, and so facilitate their transactions.

Respectfully,

C. W. IRWIN.



## HINTS FOR IMPORTERS.

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"Form of Certificate (known as Form J), prescribed for invoices of merchandises SOLD to importers in Canada and exported thereto, to be signed by a partner, official or employee of the exporter having a knowledge of the facts certified to and to be written, printed or stamped on the face or back of the invoice, viz. :—

"This invoice is true and correct; and where there is a difference between any of the prices shown therein and the ordinary credit prices at which the same articles are now sold *bona fide* by the exporter in like quantity and condition at this place for consumption in this country, the latter prices are shown on the margin or elsewhere on such invoice.

"Dated at.....1900.

.....Exporter."

Instead of Form "J" above set forth, an alternative Certificate may be used at the option of the exporter, where applicable, if made in effect as follows:—

"This invoice is true and correct, and if any article is invoiced therein below its usual price as sold by the exporter for *home consumption* at the place of export, in like quantity and condition, on the usual and ordinary credit, or for cash where universally sold for cash, *at the time* of this exportation to Canada, then *such usual price* thereof is also shown on the margin or elsewhere on this invoice.

"Dated at.....1900.

.....Exporter."

Certificates of Origin for entry of goods under the Preferential Tariff are to be signed by the Exporter in *the Country whence the goods are exported directly to Canada*.

Invoices must be made out in the currency of the country whence the goods are shipped to Canada.

## VALUATION FOR DUTY.

Whenever any duty *ad valorem* is imposed on any goods imported into Canada, the value for duty shall be the fair market value thereof, when sold for home consumption, in the principal markets of the country whence and at the time when the same were exported directly to Canada. 46 Vic., c. 12, s. 68.

Such market value shall be the fair market value of such goods in the usual and ordinary commercial acceptation of the term, at the usual and ordinary credit, and not the cash value of such goods, except in cases in which the article imported is, by universal usage, considered and known to be a cash article, and so *bona fide* paid for in all transactions in relation to such article; and all invoices representing cash values, except in the special cases herein referred to, shall be subject to such additions as to the collector or appraiser of the port at which they are presented appear just and reasonable, to bring up the amount to the true and fair market value, as required by this section. 46 Vic., c. 12, s. 69.

## GOODS SHIPPED FROM U. S. BONDED WAREHOUSE

Goods shipped from bonded warehouse in the United States must pay duty on the "Duty paid fair market value for home consumption in the U. S.," and not on value "in bond" as formerly.

## PREFERENTIAL TARIFF REGULATIONS, AND GENERAL REGULATIONS AS TO INVOICES AND ENTRIES OF GOODS UNDER THE CUSTOMS LAWS OF CANADA.

Regulations respecting the entry of goods under the British Preferential Tariff of Canada, approved by Order in Council 14th July, 1898, and *coming into effect on 1st August, 1898*, are appended hereto.

Attention is directed to the following provisions relating to matters referred to in this Memorandum, and *importers are particularly to note*:—

(a) That an invoice duly certified as prescribed by the Regulations, must be produced and delivered to the Collector



before the entry of *any importation* under the British Preferential Tariff of Canada *shall be allowed*; provided, however, that certificates endorsed on postal packages not exceeding \$25 in value, the contents of which are not merchandise for sale, may be accepted as evidence of the origin thereof.

(b) That a separate invoice must be furnished for goods entitled to entry under the Preferential Tariff, and that the certificates required must be written, printed or stamped *on the invoice*.

(c) That the Preferential Tariff does not apply to any of the following articles, viz.:—Wines, malt liquors, spirits, spirituous liquors, liquid medicines and articles containing alcohol; tobacco, cigars and cigarettes.

(d) That goods entered under the Preferential Tariff of Canada must be imported *direct* from some one of the countries entitled to such preference.

(e) That goods passing in transit from one country through an intermediate country to Canada may be deemed to be *imported direct* when the goods have been originally destined for Canada from the first mentioned country—subject to production of Bills of Lading and other documents. (See General Regulations herein, sections 10 and 11.)

(f) That *all* invoices of sugars, for entry under the Preferential Tariff are required to have marked thereon distinctly in writing that the sugars are *raw* or *refined* in each case, as the facts may be.

(g) That the provisions of section 35 of the Customs Act apply to all *importations* of goods into Canada, *including importations of goods from the United States*, and these provisions are to be enforced as defined in the following Regulation, viz.:—

1. "Every invoice of goods imported into Canada shall be certified in writing as correct by the person, firm or corporation selling or consigning the goods, and shall truly show the whole and actual value of the goods in the currency of the country whence the goods have been exported directly to Canada, and the quantity and description of such goods, *and the marks and numbers on the packages* in such a manner as to indicate truly the quantities and values of the articles comprised in each exportation package, all of which packages shall be legibly marked and numbered on the out-

side when of such a character as to enable such marks and numbers to be placed thereon."

(h) That any article entered at a reduced rate of duty under the "French Treaty Act, 1894," shall not be entitled to a further reduction of duty under the provisions of the British Preferential Tariff of Canada.

## GENERAL REGULATIONS

### AS TO INVOICES AND ENTRIES OF GOODS UNDER THE CUSTOMS LAWS OF CANADA.

1. Every invoice of goods imported into Canada shall be certified in writing as correct by the person, firm or corporation selling or consigning the goods, and shall truly show the whole and actual value of the goods in the currency of the country whence the goods have been exported directly to Canada, and the quantity and description of such goods, *and the marks and numbers on the packages, in such a manner as to indicate truly the quantities and values of the articles comprised in each exportation package*, all of which packages shall be legibly marked and numbered on the outside when of such a character as to enable such marks and numbers to be placed thereon.

2. If invoices are made out at lower prices for goods exported directly to Canada than the fair market value at the same time and place for such goods when sold for home consumption in the country whence so exported, in all such cases the invoices are also to show clearly, in a special column, or by addition thereto, such fair market value, as aforesaid, for the goods described therein.

3. In the case of goods consigned to a person, firm or corporation other than the actual owners of the goods resident in Canada, and in the case of goods which have not been actually purchased by the consignee or importer in the ordinary mode of bargain and sale, there shall be annexed to the invoice of such goods a *declaration* to be made by the foreign owner or exporter of the goods in the form approved by Order in Council. (See Form page 33).

4. Every invoice (and pro-forma invoice) produced and delivered to the Collector of Customs with the bill of entry of any goods shall be subscribed by the importer and by the



person making the entry, and shall be so marked that there may be no doubt as to its being the invoice to which the oath in the bill of entry applies.

5. No entry shall (except in cases in which it is otherwise provided) be deemed perfect without the production of a true and sufficient invoice of the goods to be entered; and *in all cases where entry is permitted without such invoice the Collector shall require the production of a statement in the form of an invoice* showing the quantity, value and description of the goods, and shall also require the production of all documents which may assist him in ascertaining the quantity, value and description of the said goods.

6. Unless otherwise specially authorized, each entry shall be completed on a single sheet of the approved form, and each sheet shall be numbered consecutively in order as a separate entry.

7. Free and dutiable goods may be entered for home consumption on one and the same form, provided the form has been duly approved for such entry.

8. Postal packages and small importations of goods not exceeding \$25 in dutiable value may be entered on the special entry form for "small collections" or "Postal Parcels" upon the declaration of the importer or his agent in the form hereinafter stated, sworn to before the Customs officer, or sworn to on the invoice or pro-forma invoice before an official authorized to administer oaths—(the word "sworn" being noted in each case on such "small collections" entry and "Postal Parcels" entry);—provided, however, that the goods shall be examined and appraised by the Customs officer, and that a *bona fide* invoice, duly certified, shall be produced for the entry of *all goods being merchandise for sale*, and as far as possible for all other goods.

Form of declaration for small importations—to be written, printed or stamped and signed on invoices or pro-forma invoices, viz.:—"The quantity, value and description of the "goods contained in the packages referred to in this invoice "are truly stated in said invoice, as at the time and place "of export direct to Canada."

Sworn to before me at ..... (Signature of importer or agent.)

.....19..... (Signature)

(Collector or Title of official authorized to administer oaths.)

9. When entries by bill of sight are made under the provisions of the Customs laws, Collectors shall require the deposit of a sum sufficient to cover the *full* duty on the goods entered.

10. No goods shall be deemed to be imported as *direct* from any particular place or country unless they shall have been there laden on board the vessel importing them into Canada: provided, however, that goods *bona fide* exported to Canada from any country but passing in transitu through another country may be deemed to be imported direct from such first mentioned country, if the goods have been consigned to the importer in Canada for through transportation from such first mentioned country and provided that the goods shall not be permitted to remain in such intermediate country for any purpose (other than for their transit.)

11. The Collector of Customs at the Port of Entry shall require the production of Bills of Lading or duly certified copies thereof, or other documents establishing to his satisfaction the *bona fide* exportation to Canada of goods passing in transitu through an intermediate country; provided that when through bills of lading are not produced for goods imported in transitu from another country through the United States, a Customs Certificate of Entry for immediate transportation, showing the original destination of the goods to Canada and their entry in the United States for immediate exportation to Canada may be required. Provided also that any original bill of lading, when marked with the Customs stamp may be returned, if a true copy thereof be filed with the Collector and be by him compared with the original.

12. In passing entries at the Custom-house, the values stated in every bill of entry are to be carefully checked and compared with the *invoice values* of the goods imported.

The following provisions of the Customs Act are also to be observed and complied with:—

No deduction from the value of goods contained in any invoice shall be allowed on account of the assumed value of any package or packages, where no charge for such package or packages has been made in such invoice; and where such charge is made the Customs officer shall see that the charge is fair and reasonable, and represents no more than the original cost thereof.

No deduction from the value of goods in any invoice shall be made on account of charges for packing, or for straw, twine, cord, paper, cording, wiring or cutting, or for any expense incurred or said to have been incurred in the preparation and packing of goods for shipment, and all such charges and expenses shall, in all cases, be included as part of the value for duty.

13. Exporters are required to mark distinctly in writing, on all invoices of sugars exported to Canada for entry under the Preferential Tariff, that the sugars therein described are either *raw* or *refined*, as the case may be; and the class of all sugars shall be described on the entries thereof so as to show whether the sugars are *raw* or *refined*.

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## CUSTOMS TARIFF ACT.

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HER Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. This Act may be cited as *The Customs Tariff*, 1897.

2. In this Act, and in any other Act relating to Customs, unless the context otherwise requires,—

(a) The initials “n.e.s.” represent and have the meaning of the words “not elsewhere specified;”

(b) The initials “n.o.p.” represent and have the meaning of the words “not otherwise provided for;”

(c) The expression “gallon” means an imperial gallon;

(d) The expression “ton” means two thousand pounds avoirdupois;

(e) The expression “proof,” or “proof spirits,” when applied to wines or spirits of any kind, means spirits of a strength equal to that of pure ethyl alcohol compounded with distilled water in such proportions that the resultant mixture shall at a temperature of sixty degrees Fahrenheit have a specific gravity of 0.9198 as compared with that of distilled water at the same temperature;

(f) The expression “gauge,” when applied to metal sheets or plates or to wire, means the thickness as determined by Stubbs’ Standard Gauge;

(g) The expression "in diameter," when applied to tubing means the actual inside diameter.

(h) The expression "sheet," when applied to metals, means a sheet or plate not exceeding three-sixteenths of an inch in thickness.

(i) The expression "plate," when applied to metals, means a plate or sheet more than three-sixteenth of an inch in thickness.

**3.** The expressions mentioned in section two of *The Customs Act*, as amended by section two of *The Customs Amendment Act*, 1888, whenever they occur herein, or in any Act relating to the Customs, unless the context otherwise requires, have the meaning assigned to them respectively by the said section two ; and any power conferred upon the Governor-in-Council by *The Customs Act* to transfer dutiable goods to the list of goods which may be imported free of duty is not hereby abrogated or impaired.

**4.** Subject to the provisions of this Act and to the requirements of *The Customs Act*, Chapter thirty-two of the Revised Statutes, as amended, there shall be levied, collected and paid upon all goods enumerated, or referred to as not enumerated, in Schedule A to this Act, the several rates of duties of Customs, set forth and described in the said Schedule and set opposite to each item respectively or charged thereon as not enumerated, when such goods are imported into Canada or taken out of warehouse for consumption therein.

**5.** Subject to the same provisions and to the further conditions contained in Schedule B to this Act, all goods enumerated in the said Schedule B may be imported into Canada or may be taken out of warehouse for consumption in Canada, without the payment of any duties of customs thereon.

**6.** The importation into Canada of any goods enumerated, described or referred to in Schedule C to this Act is prohibited; and any such goods imported shall thereby become forfeited to the Crown and shall be destroyed or otherwise dealt with as the Minister of Customs directs; and any person importing any such prohibited goods, or causing or permitting them to be imported, shall for each offence incur a penalty not exceeding two hundred dollars.

**7.** The whole or part of the duties hereby imposed upon fish and other products of the fisheries may be remitted as

respects either the United States or Newfoundland, or both, upon proclamation of the Governor-in-Council, which may be issued whenever it appears to his satisfaction that the Governments of the United States and Newfoundland, or of either of them, have made changes in their tariffs of duties imposed upon articles imported from Canada, in reduction or repeal of the duties in force in the said countries respectively.

**8.** The export of deer, wild turkeys, quail, partridge, prairie fowl and woodcock, in the carcass or parts thereof, is hereby declared unlawful and prohibited; and any person exporting or attempting to export any such article shall for each such offence incur a penalty of one hundred dollars, and the article so attempted to be exported shall be forfeited, and may, on reasonable cause of suspicion of intention to export be seized by any officer of the Customs, and, if such intention is proved, shall be dealt with as for breach of the Customs laws: Provided that this section shall not apply to the export, under such regulations as are made by the Governor-in-Council, of any carcass or part thereof of any deer raised or bred by any person, company or association of persons upon his or their own lands.

**9.** Regulations respecting the manner in which molasses and syrups shall be sampled and tested for the purpose of determining the classes to which they belong with reference to the duty chargeable thereon shall be made by the controller of customs, and the instruments and appliances necessary for such determination shall be designated by him and supplied to such officers as are by him charged with the duty of sampling and testing such molasses and syrups; and the decision of any officer (to whom is so assigned the testing of such articles) as to the duties to which they are subject under the tariff shall be final and conclusive, unless upon appeal to the commissioner of customs within thirty days from the rendering of such decision, such decision is, with the approval of the controller, changed; and the decision of the commissioner with such approval shall be final.

**10** In the case of all wines, spirits, or alcoholic liquors subject to duty according to their relative strength of proof, such strength shall be ascertained either by means of Sykes' hydrometer or of the specific gravity bottle, as the controller of customs directs; and in case such relative strength



cannot be correctly ascertained by the direct use of the hydrometer or gravity bottle, it shall be ascertained by the distillation of a sample, and the subsequent test in like manner of the distillate.

**11.** All medicinal or toilet preparations imported for completing the manufacture thereof, or for the manufacture of any other article by the addition of any ingredient or ingredients, or by mixing such preparations, or by putting up or labelling the same, alone or with other articles or compounds, under any proprietary or special name or trade mark, shall be valued for duty under the provision of subsection two of section sixty-five of *The Customs Act*, as amended by section fifteen of chapter fourteen of the statutes of 1888.

**12.** All medicinal preparations, whether chemical or other, usually imported with the name of the manufacturer, shall have the true name of such manufacturer and the place where they are prepared, and the work "alcoholic" or "non-alcoholic" permanently and legibly affixed to each parcel by stamp, label or otherwise; and all medicinal preparations imported without such names and word so affixed may be forfeited.

**13.** Packages shall be subject to the following provisions:—

(a) All bottles, flasks, jars, demijohns, carboys, casks, hogsheads, pipes, barrels, and all other vessels or packages, manufactured of tin, iron, lead, zinc, glass or any other material capable of holding liquids, and all packages in which goods are commonly placed for home consumption, including cases not otherwise provided for, in which bottled spirit, wines or malt liquors or other liquids are contained, and every package being the first receptacle or covering inclosing goods for the purpose of sale, shall, in all cases not otherwise provided for, in which they contain goods subject to an *ad valorem* duty or a specific and *ad valorem* duty, be charged with the same rate of *ad valorem* duty as is to be levied and collected on the goods they contain, and the value of the packages may be included in the value of such goods;

(b) All such packages as aforesaid containing goods subject to a specific duty only, and not otherwise provided for, shall be charged with a duty of twenty per cent. *ad valorem*;

(c) Packages not hereinbefore specified, and not herein specially charged with or declared liable to duty, and being the usual and ordinary packages in which goods are packed for exportation, according to the general usage and custom of trade, shall be free of duty;

(d) All such special packages or coverings as are of any use, or apparently designed for use other than in the importation of the goods they contain, shall be subject to the same rate of duty as would thereon be levied if imported empty or separate from their contents;

(e) Packages (inside or outside) containing free goods shall be exempt from duty when the packages are of such a nature that their destruction is necessary in order to release the goods.

**14.** Any person who, without lawful excuse, the proof of which shall be on the person accused, sends or brings into Canada, or who, being in Canada, has in his possession, any billheading or other paper appearing to be a heading or blank capable of being filled up and used as an invoice, and bearing any certificate purporting to show, or which may be used to show, that the invoice which may be made from such bill-heading or blank is correct or authentic, is guilty of an indictable offence and liable to a penalty of five hundred dollars, and to imprisonment for a term not exceeding twelve months, in the discretion of the court, and the goods entered under any invoice made from any such bill-heading or blank shall be forfeited.

**15.** With respect to goods imported for manufacturing purposes that are admissible under this Act for any specific purposes at a lower rate of duty than would otherwise be chargeable, or exempt from duty, the importer claiming such exemption from duty, or proportionate exemption from duty, shall make and subscribe to the following affidavit or affirmation before the collector of customs at the port of entry, or before a notary public or a commissioner for taking affidavits:—

I, (*name of importer*) the undersigned, importer of the (*names of the goods or articles*) mentioned in this entry, do solemnly (*swear or affirm*) that such (*names of the goods or articles*) are imported by me for the manufacture of (*names of the goods to be manufactured*) in my own factory, situated at (*name of place, county and province*), and that no portion

of the same will be used for any other purpose or disposed of until so manufactured.

**16.** Nothing contained in the foregoing provisions shall effect the *French Treaty Act*, 1894, or chapter three of the statutes of 1895, intituled *An Act respecting Commercial Treaties affecting Canada*.

**"17.** Articles which are the growth, produce or manufacture of any of the following countries may, when imported direct into Canada from any of such countries, be entered for duty or taken out of warehouse for consumption in Canada at the reduced rate of duty provided in the British preferential tariff set forth in schedule D to this Act.

- (a.) The united Kingdom;  
British India;  
Ceylon;  
New South Wales;  
Straits Settlements;
- (b.) The British colony of Bermuda;
- (c.) The British colonies commonly called the British West Indies, including the following:—  
The Bahamas;  
Jamaica;  
Turks and Caicos Islands;  
The Leeward Islands (Antigua, St. Christopher-Nevis, Dominica, Montserrat, and the Virgin Islands);  
The Windward Islands (Grenada, St. Vincent and St. Lucia);  
Barbados;  
Trinidad and Tobago;
- (d.) British Guiana;
- (e.) Any other British colony or possession the customs tariff of which is, on the whole, as favorable to Canada as the British preferential tariff herein referred to is to such colony or possession.

Provided, however, that manufactured articles to be admitted under such preferential tariff shall be *bona fide* the manufactures of a country or countries entitled to the benefits of such tariff, and that such benefits shall not extend to the importation of articles into the production of which there has not entered a substantial portion of the labor of such countries. Any question arising as to any article being



entitled to such benefits shall be decided by the Minister of Customs, whose decision shall be final.

"2. Raw sugar, including all sugar described in item 436 of schedule A. may, when imported direct from any British colony or possession, be entered for duty or taken out of warehouse for consumption in Canada at the reduced rate of duty provided in the British preferential tariff.

"3. The Minister of Customs, with the approval of the Governor in Council, shall determine what British colonies or possessions shall be entitled to the benefits of the preferential tariff under paragraph (e) of sub-section 1 of this section.

"4. The Minister of Customs may, with the approval of the Governor in Council, make such regulations as are deemed necessary for carrying out the intention of this section."

**18.** Whenever the Governor-in-Council has reason to believe that with regard to any article of commerce there exists any trust, combination, association or agreement of any kind among manufacturers of such article or dealers therein, to unduly enhance the price of such article or in any other way to unduly promote the advantage of the manufacturers or dealers at the expense of the consumers, the Governor-in-Council may commission or empower any judge of the Supreme Court or Exchequer Court of Canada, or of any superior court in any Province of Canada, to enquire in a summary way into and report to the Governor-in-Council whether such trust, combination, association or agreement exists.

2. The judge may compel the attendance of witnesses and examine them under oath and require the production of books and papers, and shall have such other necessary powers as are conferred upon him by the Governor-in-Council for the purposes of such inquiry.

3. If the judge reports that such trust, combination, association or agreement exists, and if it appears to the Governor-in-council that such disadvantage to the consumers is facilitated by the duties of customs imposed on a like article, when imported, then the Governor-in-Council shall place such article on the free list, or so reduce the duty on it as to give to the public the benefit of reasonable competition in such article.

**19.** The following Acts are hereby repealed :—*The Customs Tariff*, 1894, being chapter thirty-three of the statutes of 1894; chapter twenty-three of the statutes of 1895, intituled *An Act to amend the Customs Tariff*, 1894; and chapter eight of the statutes of 1896, intituled *An Act further to amend the Customs Tariff*, 1894.

**20.** All orders in Council and all departmental regulations inconsistent with any of the provisions of this Act are hereby repealed.

**21.** The foregoing provisions of this Act shall be held to have come into force on the twenty-third day of April, in the present year one thousand eight hundred and ninety-seven, and to apply and to have applied to all goods imported or taken out of warehouse for consumption on or after the said day : Provided, that in the case of goods which were imported or taken out of warehouse for consumption, and on which duty was paid, on or after the twenty-third day of April, one thousand eight hundred and ninety-seven, in accordance with the rate of duty set forth as payable on such goods in the resolutions respecting the duties of customs introduced in the House of Commons on the twenty-second day of the said month, or in any such resolution subsequently introduced in the said House, the duty so paid shall not be affected, nor shall the person paying it be entitled to any refund or be liable to any further payment of duty, by reason of such rate of duty being altered by any resolution introduced subsequently to that in accordance with which such duty was paid and before the passing of this Act.

## BRITISH PREFERENTIAL TARIFF.

APPLYING AT PRESENT TO THE UNITED KINGDOM OF GREAT  
BRITAIN AND IRELAND.

The British colony of Bermuda;  
The British colonies commonly called the British West  
Indies, including the following:—

The Bahamas;

Jamaica;

Turks and Caicos Islands;

The Leeward Islands (Antigua, St. Christopher-Nevis,  
Dominica, Montserrat, and the Virgin Islands);

The Windward Islands (Grenada, St. Vincent and St.  
Lucia);

British India;

Barbados;

Ceylon;

Trinidad and Tobago;

New South Wales;

British Guiana;

Straits Settlements.

Any other British colony or possession the customs tariff  
of which is, on the whole, as favorable to Canada as the  
British preferential tariff herein referred to is to such colony  
or possession.

“On articles entitled to the benefits of this preferential  
tariff under section seventeen, the duties mentioned in  
schedule A shall be reduced as follows:—

On and after the first day of July, 1898, until the first day  
of July, 1900, the reduction shall be one-fourth of the duty  
mentioned in schedule A, and the duty to be levied, collected  
and paid shall be three-fourths of the duty mentioned in  
schedule A.

On and after the second day of July, 1900, the reduction  
shall in every case be one-third of the duty mentioned in  
schedule A, and the duty to be levied, collected and paid  
shall be two-thirds of the duty mentioned in schedule A.

Provided, however, that this reduction shall not apply to any of the following articles and that such articles shall in all cases be subject to the duties mentioned in schedule A, viz. :—Wines, malt liquors, spirits, spirituous liquors, liquid medicines and articles containing alcohol; tobacco, cigars and cigarettes.

Provided further, that the reduction shall only apply to refined sugar, when evidence satisfactory to the Minister of Customs is furnished that such refined sugar has been manufactured wholly from raw sugar produced in the British colonies or possessions."

Except as herein otherwise provided, this Act shall be held to have come into force on the sixth day of April, in the present year, one thousand eight hundred and ninety-eight.

## REGULATIONS

### FOR THE ENTRY OF GOODS UNDER THE BRITISH PREFERENTIAL TARIFF OF CANADA.

*Approved by Order in Council, 14th July, 1898.*

1. A separate invoice of articles entitled to entry under the British Preferential Tariff of Canada, upon the face or back of which there shall be written, printed or stamped a certificate of growth, produce or manufacture, in such of the forms marked A, B, C, D, E and F, set forth and prescribed in the schedule of forms attached hereto, as may be applicable, shall be produced and delivered to the Collector of Customs at the Port of Entry in Canada, before entry of such articles under the said Preferential Tariff shall be allowed; such certificate shall be made and signed in manner following, that is to say —

(a) If the exporter be an individual, either he or his manager, chief clerk or other principal official, having knowledge of the facts to be certified to, shall make and sign the certificate.

(b) If the exporter be a firm or corporation the certificate shall be made and signed by a partner, manager, director, chief clerk or other principal official of such firm or corporation having knowledge of the facts certified to.

2. In the case of entry of refined sugars under the said Preferential Tariff, in addition to the certificate of growth, produce or manufacture, to be written, printed or stamped on the invoice referred to in the first paragraph above, there shall be attached to the invoice a certificate of the refiner of the sugar as to the growth and refining of the same, in the form marked "G" set forth and prescribed in the Schedule of Forms hereto attached, before entry under the said tariff shall be allowed.

3. The certificate of growth, produce or manufacture hereinbefore prescribed will be waived in the case of postal packages not exceeding \$25 in value when for entry under the British Preferential Tariff, if the contents of such packages *are not merchandise for sale*; provided, however, that such packages shall have endorsed on them a certificate in the form marked "H," set forth and prescribed in the Schedule of Forms attached hereto, which certificate shall be signed in the presence of a Postal officer of the country whence the package was shipped direct to Canada.

## SCHEDULE OF FORMS.

“A.”

FORM of Certificate prescribed to be written, printed or stamped on the face or back of invoices of all articles, *except raw and refined sugars*, for entry under the British Preferential Tariff of Canada, *when made and signed by an individual exporter personally.*

(1) Full name of Exporter.

I, (1).....

the exporter of the articles included in this invoice, have the means of knowing and do hereby certify that said invoice being from myself to

(2) Name of party or parties to whom articles invoiced.

(2).....and

(3) Insert in words at length total value of invoice.

amounting to (3).....

.....  
is true and correct; that all the articles included in the said invoice are *bona fide* the produce or manufacture of one or more of the following countries, viz.:—(4).....

(4) Names of the countries where the articles have been produced or manufactured, being countries entitled in Canada to the benefits of the British Preferential Tariff.

..... ;  
and that a substantial portion of the labour of one or more of such countries has entered into the production of every manufactured article included in the said invoice to the extent in each article of not less than one-fourth of the value of every such article in its present condition ready for export to Canada.

Signed .....

Dated at.....this

.....189.....

NOTE—Exporters are carefully to observe the above instructions ON THE MARGIN when making their Certificates on Invoices.



"B."

FORM of Certificate prescribed to be written,  
printed or stamped on invoices of all articles  
*except raw and refined sugars*, for entry  
under the British Preferential Tariff of Can-  
ada, *when made and signed by a person  
other than an individual exporter.*

- (1) Name of person signing the certificate.  
(2) Insert the words partner, manager, chief clerk or principal official, giving rank, as the case may be.  
(3) Name and address of exporter or exporters.

I, (1) .....  
hereby certify that I am (2) .....  
of (3) .....  
the exporter(s) of the articles included in this  
invoice, and that I am duly authorized to make  
and sign this certificate on behalf of the said ex-  
porter(s) .....

- (4) Name of exporter or exporters.  
(5) Name of party or parties to whom articles invoiced.  
(6) Insert in words at length the total value of the invoice.

I have the means of knowing and do hereby  
certify that this invoice from the said (4) .....  
.....to  
(5) .....  
amounting to (6) .....  
.....

is true and correct; that all the articles includ-  
ed in the said invoice are *bona fide* the produce  
or manufacture of one or more of the following  
countries, viz. :—(7) .....

- (7) Names of the countries where the articles have been produced or manufactured, being countries entitled in Canada to the benefits of the British Preferential Tariff.

.....  
and that a substantial portion of the labor of  
one or more of such countries has entered into the  
production of every manufactured article in-  
cluded in the said invoice to the extent in each  
article of not less than one-fourth of the value  
of every such article in its present condition  
ready for export to Canada.

Signed .....

Dated at.....

this.....189.....

**NOTE**—Exporters are carefully to observe the above instructions  
**ON THE MARGIN** when making their Certificates on Invoices.

“C.”

FORM of Certificate prescribed to be written, printed or stamped on the face or back of all invoices of *refined sugars*, for entry under the British Preferential Tariff, *when made and signed by an individual exporter personally.*

(1) Full name of exporter.

I, (1) .....  
the exporter of the refined sugars included in this invoice, have the means of knowing and do hereby certify that said invoice, being from myself to (2).....

(2) Names of party or parties to whom refined sugars invoiced.

.....  
and amounting to (3) .....

(3) Insert in words at length the total value of the invoice

.....  
.....

is true and correct; that all the refined sugars included in this invoice have been manufactured wholly from raw sugars grown and produced in one or more of the following British Colonies or Possessions, viz. :—(4).....

(4) Names of the British Colonies or Possessions where the raw sugar has been grown and produced.

.....  
.....

and that the said refined sugars have been refined, as per certificate annexed hereto, at (5)...

(5) Place and country of refining and the name of the refinery.

.....  
.....

Signed .....

Dated at.....

this.....189.....

**NOTE.**—Exporters are carefully to observe the above instructions ON THE MARGIN when making their Certificates on Invoices.



“ D.”

FORM of Certificate prescribed to be written, printed, or stamped on the face or back of all invoices of *refined sugars*, for entry under the British Preferential Tariff, *when made and signed by a person other than an individual exporter.*

(1) Full name of person signing the certificate.

I, (1) .....

(2) Insert the words partner, manager, chief clerk or principal official, giving rank, as the case may be.

hereby certify that I am (2) .....

(3) Name and address of exporter or exporters.

of (3) .....  
the exporter(s) of the refined sugar included in this invoice, and that I am duly authorized to make and sign this certificate, on behalf of the said exporter(s) (4) .....

(4) Name of exporter or exporters.

I have the means of knowing and I do hereby certify that this invoice from the said (5) .....

(5) Name of exporter or exporters.

.....to (6)

(6) Name of party or parties to whom refined sugars invoiced.

amounting to (7) .....

(7) Insert in words at length total value of invoice.

.....  
is true and correct; that all the refined sugars included in this invoice have been manufactured wholly from raw sugars grown or produced in one or more of the following British Colonies or Possessions, viz.:— (8) .....

(8) Names of British Colonies or Possessions where raw sugar has been grown and produced.

.....  
and that the said refined sugars have been refined, as per certificate annexed hereto, at (9) .....

(9) Place and country of refining and the name of refinery.

Signed.....

Dated at.....

this.....189 .

NOTE—Exporters are carefully to observe the above instructions ON THE MARGIN when making their Certificates on Invoices.

“E”

FORM of Certificate prescribed to be written, printed or stamped on the face or back of invoices of *raw sugars*, for entry under the British Preferential Tariff of Canada, *when made and signed by an individual exporter personally.*

(1) Full name of exporter.

I, (1) .....

the exporter of the raw sugars included in this invoice, have the means of knowing, and do hereby certify that said invoice, being from my

(2) Name of party or parties to whom raw sugars invoiced.

self to (2).....

(3) Insert in words at length total value of invoice.

and amounting to (3).....

is true and correct; that all the sugars and melado included in the said invoice are *bona fide* the growth and produce of one or more of the following British Colonies or possessions,

(4) Names of British Colonies or possessions where the raw sugars have been grown and produced.

viz. :—(4) .....

Signed .....

Dated at.....

this.....189.....

NOTE—Exporters are carefully to observe the above Instructions ON THE MARGIN when making their Certificates on Invoices.

“F”

FORM of Certificate prescribed to be written, printed or stamped on invoices of all *raw sugars*, for entry under the British Preferential Tariff of Canada, *when made and signed by a person other than an individual exporter.*

(1) Full name of person signing the certificate. I, (1) .....  
 (2) Insert the words partner, manager, chief clerk or principal official, giving rank, as the case may be. hereby certify that I am (2) .....  
 (3) Name and address of exporter or exporters. of (3) .....  
 the exporter(s) of the raw sugars included in this invoice, and that I am duly authorized to make and sign this certificate on behalf of the said exporter(s).

I have the means of knowing, and I do hereby certify that this invoice from the said (4).....  
 (4) Name of exporter or exporters. ....  
 (5) Name of party to (5) .....  
 or parties to whom raw sugars invoiced. ....  
 (6) Insert in words amounting to (6) .....  
 at length total value of the invoice. ....  
 is true and correct; that all the sugars and melado included in the said invoice are *bona fide* the growth and produce of one or more of the following British Colonies or possessions, viz.:  
 (7) .....  
 (7) Names of British Colonies or possessions where the raw sugars have been grown and produced. ....

Signed .....

Dated at.....

this.....189.....

**NOTE—Exporters are carefully to observe the above instructions ON THE MARGIN when making their Certificates on Invoices.**

“G.”

FORM of Certificate of a Principal Official of a Refinery prescribed to be annexed to every certified invoice of refined sugars for entry under the British Preferential Tariff of Canada.

(1) Name of person signing the certificate.

(2) Official capacity.

(3) Name of refinery.

(4) Name of refiners.

(5) Location of refinery.

I, (1).....  
certify that I am a principal official employed  
as (2).....in the  
Sugar Refinery known as (3).....  
.....  
operated by (4).....  
.....and situate at (5)  
.....

and that I am duly authorized to make and sign this certificate on behalf of the said refiners.

I have means of knowing, do know, and I do hereby certify that there have been shipped from the said refinery to (6).....  
.....on the (7)  
.....

(6) Name and address of consignee.

(7) Date.

(8) Give particulars.

refined sugars invoiced and marked as follows;—  
(8) .....  
.....;

that all the said sugars have been refined and manufactured at the aforesaid refinery wholly from raw sugars grown and produced in one or more of the following British colonies or possessions, viz.:—(9).....  
.....

(9) Names of British Colonies or Possessions where the raw sugars have been grown and produced.

Dated at....., 189 .

(Signature).....

Witness,

Address,

**NOTE**—Exporters are carefully to observe the above instructions ON THE MARGIN when making their Certificates on Invoices.

“H.”

CERTIFICATE to be endorsed on postal packages not exceeding \$25 in value, the contents of which are not merchandise for sale.

Every article herein to the extent of at least one-fourth its present value is *bona fide* the

(1) Name of country. produce or manufacture of (1).....  
.....

Dated at.....189.....

Signature of sender.....

(2) Signature of postal officer. In presence of (2).....

**NOTE** Exporters are carefully to observe the above instructions ON THE MARGIN when making their Certificates on Invoices.

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## 58-59 VICTORIA.

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### CHAP. 3.

An Act respecting Commercial Treaties affecting Canada.

[Assented to 22nd July, 1895.]

HER Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. So soon as *The French Treaty Act*, 1894, chapter two of the Statutes of 1894, is brought into force by Proclamation of the Governor-General, the advantages granted to France by the treaty with that power mentioned in the said Act, with respect to its commerce with Canada, shall extend

to any and every other foreign power which by reason of the operation of such treaty is, under the provisions of a treaty with Great Britain, entitled, in whole or in part, to the same or to the like advantages with respect to its commerce with Canada, to the extent to which in manner aforesaid such other foreign power is entitled thereto; and such advantages shall continue to so extend to such other foreign power so long as the said Act remains in force, or until the right of such other foreign power to such advantages under its treaty with Great Britain is sooner determined.

**2.** So long as such other foreign power continues to be entitled to such advantages, the operation of all laws inconsistent with its enjoyment of them shall be suspended to the extent to which they are so inconsistent.

**3.** The advantages so granted to France by the said treaty shall extend also to Great Britain and to the several British colonies and possessions with respect to their commerce with Canada, so long as France continues to be entitled to such advantages; and during the period for which France is so entitled to such advantages, all laws inconsistent with the enjoyment thereof by Great Britain and such British colonies and possessions shall be suspended to the extent to which they are so inconsistent.

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## FRENCH TREATY.

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Text of a Proclamation by the Governor-in-Council, dated the 10th day of October, 1895, declaring the provisions of the French Treaty Act in force on, from and after the 14th October, 1895.

You are hereby advised that the said Act provides as follows:—

“Wines, sparkling and non-sparkling, common soaps,



savons de Marseille (Castile soaps), and nuts, almonds, prunes and plums of French origin entering Canada shall enjoy the following advantages:—

1. Non-sparkling wines gauging 15 degrees by the centesimal alcoholmeter or less, or according to the Canadian system of testing containing 26 per cent, or less of alcohol, and all sparkling wines, shall be exempted from the surtaxe or *ad valorem* duty of 30 per cent.

"2. The present duty charged on common soaps, Savons de Marseille (Castile soaps) shall be reduced by one-half.

"3. The present duty charged on nuts, almonds, prunes and plums shall be reduced by one-third."

The following articles of Canadian origin imported direct from that country accompanied by certificates of origin shall receive the advantage of the minimum tariff on entering France, Algeria or the French colonies:

Canned meats.

Condensed milk, pure.

Fresh water fish, eels.

Fish preserved in their natural form.

Lobsters and crayfish preserved in their natural form.

Apples and pears, fresh, dried or pressed.

Fruits preserved, others.

Building timber in rough or sawn.

Wood pavement.

Staves.

Wood pulp (cellulose).

Extract of chestnut and other tanning extracts.

Common paper, machine-made.

Prepared skins, others, whole.

Boots and shoes.

Furniture of common wood.

Furniture other than chairs, of solid wood, common.

Flooring in pine or soft wood.

Wooden sea-going ships.

It is understood that the advantage of any reduction of duty granted to any other power on any of the articles enumerated above shall be extended fully to Canada.

Your attention is also directed to the following provisions of "An Act respecting Commercial Treaties affecting Canada," Chap. 3, 58-59 Vict., viz.:

"1. So soon as *The French Treaty Act*, 1894, chapter

two of the Statutes of 1894, is brought into force by proclamation of the Governor-General, the advantages granted to France by the treaty with that power mentioned in the said Act, with respect to its commerce with Canada, shall extend to any and every other foreign power which by reason of the operation of such treaty is, under the provisions of a treaty with Great Britain, entitled, in whole or in part, to the same or to the like advantages with respect to its commerce with Canada, to the extent to which in manner aforesaid such other foreign power is entitled thereto; and such advantages shall continue to so extend to such other foreign power so long as the said Act remains in force, or until the right of such other foreign power to such advantages under its treaty with Great Britain is sooner determined.

“3. The advantages so granted to France by the said treaty shall extend also to Great Britain and to the several British colonies and possessions with respect to their commerce with Canada, so long as France continues to be entitled to such advantages; and during the period for which France is so entitled to such advantages, all laws inconsistent with the enjoyment thereof by Great Britain and such British colonies and possessions shall be suspended to the extent to which they are so inconsistent.”

The foreign powers entitled to the same advantages under the provisions of the said Act, as are granted to France by the treaty in question, with respect to its commerce with Canada, are :—

United Kingdom of Great Britain and Ireland, British colonies and possessions, France, Spain.

Satisfactory proof of the origin of the goods in question shall be furnished to the Collector at the time of entry.

F. E. KILVERT,  
*Acting Commissioner of Customs.*

The origin of the goods should be certified on the invoice by the exporter in the country whence exported, before a British Consul or Notary Public, or other official authorized to administer oaths. The preference applies to goods in United States bonded warehouses, upon production of satisfactory proof of their origin.





# Declaration TO BE MADE BY FOREIGN OWNER of goods shipped to Canada on consignment or which have not been actually purchased by consignee or importer in the ordinary mode of bargain and sale:

DECLARATION prescribed to be made by the foreign owner or exporter of any goods shipped to Canada on consignment, before the Collector or Mayor or other chief municipal officer at the place in the United Kingdom, or other place in Her Majesty's Possessions, abroad from whence the goods are shipped, or before a Notary Public, and at any other place before any British or other Consul, duly accredited by any established Government and resident in the country from whence the said goods are exported to Canada.

I, .....of.....do solemnly and truly DECLARE that I am a member of the firm trading under the name of.....the owner of the goods shipped on consignment to.....at.....in Canada, and described in the annexed invoice; that the said invoice is a complete and true invoice of all the goods included in this shipment; that the said goods are properly described in the said invoice; that there is included and specified in the said invoice the true value of all cartons, cases, crates, boxes, and coverings of any kind, and all charges and expenses incident to placing the said goods in condition packed ready for shipment to Canada; if prior to their shipment to Canada the said goods, or any of them, have been sold to any person or firm or corporation in Canada, that there is truly set forth in the said invoice the price or amount actually charged or intended to be charged to such person, or firm, or corporation, for the said goods as in condition packed ready for shipment at the place whence *bona fide* exported and consigned to the importer in Canada (after deducting only such freight from place of shipment direct to Canada and Canadian import duties and charges as have been included in the price of the goods sold as aforesaid); if prior to their shipment to Canada the said goods, or any of them, have

not been sold to any person, or firm, or corporation in Canada, that the said invoice contains a just and faithful valuation of such goods at their fair market value when sold for home consumption in the principal markets of the country whence the same are exported directly to Canada, and that such fair market value is the price at which the said goods are freely offered for sale in like quantity and condition by me or by dealers therein to purchasers in said markets in the ordinary course of trade at the usual credit without any discount or deduction for cash, or on account of any drawback or bounty, or on account of any royalty actually payable thereon, or payable thereon when sold for home consumption, but not payable when exported, or on account of the exportation thereof, or any special consideration whatever; or that if the value for duty of any goods as stated in this invoice is other than the value thereof as above specified, such value for duty has, to the best of my knowledge and belief, been fixed and determined under the authority of the Customs Act at the value stated in said Invoice; and that no different invoice or account thereof has been or will be furnished to anyone by me or on my behalf.

.....

DECLARED before me at..... }  
this.....day of.....18..... }

# DOMINION OF CANADA

# CUSTOMS TARIFF.

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## A

### DUTY.

Absinthe. See Spirits.	
Absorbent cotton prepared for surgical use.....	20 per cent.
Accordeons .....	30   “
Acetate of lead, not ground .....	Free.
Acid, acetic and pyroligneous, n.e.s. and vinegar, a specific duty of fifteen cents for each gal- lon of any strength, not exceeding the strength of proof, and for each degree of strength in excess of the strength of proof, an additional duty of two cents. The strength of proof shall be held to be equal to six per cent. of absolute acid, and in all cases the strength shall be determined in such manner as is established by the Gov- ernor-in-Council .....	15 cents per gal.
Acid, acetic acid crude, and pyroligneous crude, of any strength not exceeding thirty per cent.....	25 per cent.
Acid, boracic, ground or unground, in bulk of not less than 25 lbs.....	Free.
Acid, muriatic and nitric, and all mixed or other acids, n.e.s.....	20 per cent.
Acid, oxalic.....	Free.
Acid, stearic.....	20 per cent.
Acid, sulphuric.....	25   “
Acid, tannic.....	Free.
Acid, tartaric, crystals .....	“

But glass carboys and demijohns, containing acids, vinegar, or other liquids, shall be subject to the same duty as if empty,

viz.....	30 per cent.
Acid phosphate, n.o.p.....	25 “
Aconite root, unground.....	Free.
Acorn nuts.....	2 cents per lb.
Admiralty charts.....	Free.
Advertising matter, viz.: Advertising pamphlets, advertising pictorial show cards, illustrated advertising periodicals; illustrated price books, catalogues and price lists, advertising almanacs and calendars; patent medicine or other advertising circulars, fly sheets or pamphlets; advertising chromos, chromotypes, oleographs or like work produced by any process other than hand painting or drawing, and having any advertisement or advertising matter printed, lithographed or stamped thereon, or attached thereto, including advertising bills, folders and posters, or other similar artistic work, lithographed, printed or stamped on paper or cardboard for business or advertisement purposes, n.o.p.....	15 cents per lb.
Advertising matter, viz.: Labels for cigar boxes, fruits, vegetables, meats, fish, confectionery or other goods or wares; shipping, price or other tags, tickets or labels, and railroad or other tickets, whether lithographed or printed, or partly printed, n.e.s.....	35 per cent.
Advertising matter, viz.: Bank notes, bonds, bills of exchange, cheques, promissory notes, drafts and all similar work, unsigned, and cards or other commercial blank forms printed or lithographed, or printed from steel or copper or other plates, and other printed matter, n.e.s.....	35 per cent.
Advertising signs, paper, pictorial.....	15 cents per lb.
Advertising signs, paper, not pictorial.....	35 per cent.
Advertising yard sticks.....	35 “

Adzes.....	30 per cent.	
Agaric—"Dye Stuff," crude.....	Free.	
Agate, granite or enamelled iron or steel hol- low-ware.....	35 per cent.	
Agricultural implements, viz.: Axes, scythes, sickles or reaping hooks, hay or straw knives, edging knives, hoes, rakes, pronged forks, snaths, farm, road or field rollers, post hole diggers, and other agricultural implements, n.e.s.....	25	"
Agricultural implements, viz.: Shovels and spades, iron or steel, n.e.s.; shovel and spade blanks, and iron or steel cut to shape for the same; and lawn mowers.....	35	"
Agricultural implements, viz.: Mowing ma- chines, harvesters, self-binding or without binders, binding attachments, reapers, cul- tivators, ploughs, harrows, horse-rakes, seed drills, manure spreaders, weeders, and malleable sprocket or link belting chain for binders.....	20 per cent.	
Agricultural implements, viz: Steam engines, boilers, ore crushers and rock crushers, stamp mills, Cornish and belted rolls, rock drills, air compressors, cranes, derricks, per- cussion coal cutters, pumps, n.e.s., windmills, horse-powers, portable engines, threshers, separators, fodder or feed cutters, potato diggers, grain crushers, fanning mills, hay tedders, farm waggons, slot machines and typewriters, and all machinery composed wholly or in part of iron and steel, n.o.p.....	25	"
Air brakes.....	30	"
Air compressors, n.e.s.....	25	"
Air guns. See Guns.		
Alabaster ornaments.....	35 per cent.	
Alarm money drawers as office furniture.....	30	"
Albany compound, grease.....	25	"
Albumen, blood.....	Free.	
Albumen, egg.....	20 per cent.	
Albumenized and other papers and films, chem- ically prepared for photographers' use.....	30	"



DUTY.

Albums, autograph and photograph.....	35 per cent.
Album insides of paper.....	Free.
Ale, beer and porter, in bottles (6 quart or 12 pint bottles to be held to contain one gallon).....	24 cents per gal.
Ale, beer and porter, in casks or otherwise than in bottle.....	16 cents per gal.
Alhambra cotton quilts, woven.....	30 per cent.
Alizarine and artificial alizarine.....	Free.
Alkanet root, crude, crushed or ground.....	"
Almanacs, advertising.....	15 cents per lb.
Almonds, shelled, from countries entitled to the advantages of the French treaty.....	3 $\frac{1}{4}$ " "
Almonds, not shelled, from countries entitled to the advantages of the French treaty.....	2 " "
Almonds, shelled, n.e.s.....	5 " "
Almonds, not shelled, n.e.s.....	3 " "
Almond paste.....	$\frac{1}{2}$ cent per lb. and 35 per cent.
Alum, in bulk only, ground or unground.....	Free.
Alum, burnt.....	20 per cent.
Alum, powdered, in small packages.....	20 "
Aluminum and nickel kitchen or household hollow-ware, n.e.s.....	30 "
Aluminum leaf.....	25 "
Aluminum, manufactures of, n.o.p.....	25 "
Aluminum in ingots, blocks or bars, strips, sheets or plates; alumina and chloride of aluminum, or chloralum, sulphate of alum- ina and alum cake.....	Free.
Amber gum.....	"
Amber ornaments.....	35 per cent.
Ambergris.....	Free.
Ammonia, muriate of and chloride of.....	"
Ammonia, sulphate of, sal-ammoniac, and nitrate of ammonia.....	"
Ammonia, viz.: Nitrous ether, sweet spirits of nitre and aromatic spirits of ammonia.....	\$2.40 per gal. and 30 per cent.
Ammunition. See Guns.	
Anatomical preparations, and skeletons or parts thereof.....	Free.
Anchors for vessels.....	"



DUTY.

Anchovy paste.....	30 per cent.
Anchovy sauce.....	35 “
Anchovies. See Fish.	
Angostura bitters. See Spirits.	
Aniline dyes and coal tar dyes, in bulk or packages of not less than one pound weight.....	Free.
Aniline dyes not otherwise provided for.....	20 per cent.
Aniline oil, crude.....	Free.
Aniline salts and arseniate of aniline.....	“
Animals, living, viz.: Live hogs.....	1½ cent per lb.
Animals, living, n.e.s.....	20 per cent.
Animals for improvement of stock, viz.: Horses, cattle, sheep, swine and dogs, under regulations made by the Treasury Board, and approved by the Governor-in-Council.....	Free.
Animals brought into Canada temporarily and for a period not exceeding three months, for the purpose of exhibition or competition for prizes offered by any agricultural or other association. But a bond shall first be given in accordance with regulations prescribed by the Controller of Customs, with the condition that the full duty to which such animals would otherwise be liable shall be paid in case of their sale in Canada, or if not re-exported within the time specified in such bond.....	Free.
Anise seed and anise-star seed, crude.....	“
Annato, liquid or solid.....	“
Annato seed .....	“
Anodes, nickel .....	10 per cent.
Anodynes. See Proprietary Medicines.....	
Antimony, liquid.....	20 per cent.
Antimony salts; antimony, or regulus of, not ground, pulverized or otherwise manufactured .....	Free.
Antiquities, collections of. See Coins.....	“
Anti-toxine.....	“
Anvils.....	30 per cent.
Apparel, wearing and other personal and household effects, not merchandise, of British subjects dying abroad, but domiciled in	

Canada; books, pictures, family plate or furniture, personal effects and heirlooms left by bequest.....	Free.
Apples and crab apples, green, including duty on barrel .....	40 cents per brl.
Apples, dried, desiccated or evaporated .....	25 per cent.
Apple trees of all kinds .....	3 cent each.
Apricots, dried or desiccated.....	25 per cent.
Apricots, green.....	20 per cent.
Apricot pulp unsweetened. See Fruit in cans.	
Aprons, cotton, linen or silk.....	35 per cent.
Arabic gum.....	Free.
Araucaria and palms.....	"
Arc and incandescent lamps .....	30 per cent.
Archill and cudbear, extract of.....	Free.
Argols or argal .....	"
Arrowroot.....	20 per cent.
Arsenate of soda.....	Free.
Arsenic.....	"
Articles for the personal or official use of Consuls-General who are natives or citizens of the country they represent, and who are not engaged in any other business or profession.	"
Articles for the use of Governor-General.....	"
Articles imported by or for the use of the Dominion Government or any of the Departments thereof, or by and for the Senate or House of Commons, including the following articles when imported by the said Government or through any of the Departments thereof, for the use of the Canadian Militia:—Military clothing, musical instruments for military bands, military stores and munitions of war.....	Free.
Articles when imported by and for the use of the Army and Navy, viz:—Arms, military or naval clothing, musical instruments for bands, military stores and munitions of war; also articles consigned direct to officers and men on board vessels of Her Majesty's navy, for their own personal use or consumption.....	Free.

**DUTY:**

Artificial flowers.....	25 per cent.
Artificial limbs.....	Free.
Artists' canvas, prepared.....	30 per cent.
Artists' color boxes, japanned.....	25 "
Artotypes, n.o.p.....	20 "
Asbestos, crude.....	20 "
Asbestos, in any form other than crude, and all manufactures thereof.....	25 per cent.
Ash, pot and pearl, in packages of not less than 25 pounds weight .....	Free.
Asparagus, fresh, as vegetables .....	25 per cent.
Asparagus, canned, the weight of the can to be included in the weight for duty .....	1½ cents per lb.
Asparagus plants.....	20 per cent.
Asphalt or asphaltum.....	Free.
Astrakhan or Russian hare skins and China goat plates or rugs, wholly or partially dressed, but not dyed.....	"
Attar or ottar of roses and oil of roses.....	"
Australian gum.....	"
Autograph albums.....	35 per cent.
Automobiles .....	25 "
Awnings and tents.....	35 "
Axes, n.e.s.....	25 "
Axle grease.....	25 "
Axles, springs, axle bars, n. e. s., and axle blanks, and parts thereof, of iron or steel, for railway or tramway, or other vehicles..	35 per cent.

**B**

Babbit metal, type metal, phosphor tin and phosphor bronze in blocks, bars, plates, sheets and wire.....	10 per cent.
Backgrounds, photographic, painted .....	20 "
Bacon.....	2 cents per lb.
Bacteriological products or serum for subcutaneous injection.....	Free.
Badges of all kinds, n.o.p.....	35 per cent.
Bagatelle tables or boards, cues, balls, cue racks and cue tips .....	35 "

Baggage, travellers', under regulations prescribed by the Controller of Customs .....	Free.
Bag frames, viz.:—Frames, clasps and fasteners for purses and chatelaine bags or reticules not more than seven inches in width, when imported by the manufacturers of purses and chatelaine bags or reticules for use in the manufacture thereof in their own factories.....	20 per cent.
Bags or sacks of hemp, linen or jute, and cotton seamless bags.....	20 “
Bags, cotton, made by the seamstress.....	35 “
Bags, viz.:—Paper bags or sacks of all kinds, printed or plain.....	25 “
Bags, game, of any material.....	30 “
Baize, green, wool.....	35 “
Baking powder, the weight of the package to be included in the weight for duty.....	6 cents per lb.
Balances, scales and weighing beams.....	30 per cent.
Balbriggan shirts and drawers.....	35 “
Balls, rubber, ornamented or not.....	25 “
Balsams, crude. See Drugs .....	Free.
Bamboo curtains.....	30 per cent.
Bamboos, unmanufactured, and bamboo reeds, not further manufactured than cut into suitable lengths for walking sticks or canes, or for sticks for umbrellas, parasols or sunshades.....	Free.
Bananas .....	“
Bandages, roller, white cotton, not medicated..	25 per cent.
Bandages, suspensory of all kinds.....	20 “
Bank notes, bonds, bills of exchange, cheques, promissory notes, drafts and all similar work unsigned, and cards or other commercial blank forms printed or lithographed, or printed from steel or copper or other plates, and other printed matter, n.e.s.....	35 “
Barbed wire.....	Free.
Barberry gum .....	“
Barilla or soda ash.....	“
Barks, crude. See Drugs.....	“
Barley (grain).....	30 per cent.

DUTY.

Barley, pot and pearl.....	20	per cent,
Barley flour.....	20	"
Barrels, containing petroleum or its products, or any mixture of which petroleum forms a part, when such contents are chargeable with a specific duty.....	20	cents each.
Barrels, wood, n.e.s. (empty).....	25	per cent.
Barytes, powdered.....	20	"
Baseballs.....	25	"
Baskets of all kinds.....	30	"
Bath brick .....	20	"
Baths, copper, not mounted.....	30	"
Baths, tubs and wash-stands of earthenware, stone, cement or clay, or of other material, n.o.p .....	30	"
Bath tubs, copper, fitted up in frame or stand of wood.....	30	"
Batteries, electric and galvanic.....	25	"
Battery jars.....	25	"
Batting, batts, and sheet wadding, dyed or not, n.e.s.....	25	"
Bayonets.....	30	"
Bay rum, in bottles or flasks containing not more than 4 oz. each.....	50	"
Bay rum, when in bottles, flasks or other pack- ages containing more than four ounces each \$2.40 per gall. and	40	"
Beads, composition, vegetable ivory or glass, in bulk .....	20	"
Beads, prayer, strung permanently on wire.....	35	"
Bead ornaments, n.e.s.....	35	"
Bead trimmings .....	35	"
Beans, n.e.s.....	15	cents per bush.
Beans, seed, from Britain.....	Free.	
Beans, green (as vegetables).....	25	per cent.
Beans, baked. See Vegetables, canned.		
Beans, viz.:—Tonquin, vanilla and nux vomica, crude only, locust beans and locust bean meal, and cocoa beans, not roasted, crushed or ground.....	Free.	
Beans (crude drug). See Drugs.....	"	
Bed comforters (not to include woven quilts)...	35	per cent.



DUTY.

Bed lace.....	35 per cent.
Bed ticking, cotton.....	35 “
Bed ticking, linen.....	25 “
Beer, ale and porter, imported in bottles (6 quarts or 12 pints to gall.).....	24 cents per gall.
Beer, ale and porter, imported in casks or otherwise than bottle.....	16 cents “
Bees.....	Free.
Beeswax .....	10 per cent
Beet seed.....	Free.
Belladonna leaves (crude drugs) in a crude state, and not advanced in value by refin- ing or grinding or any other process of manufacture, n.o.p.....	Free.
Bellows, blacksmiths'.....	25 per cent.
Bells and gongs, electric.....	30 “
Bells and gongs, n.e.s.....	30 “
Bells, when imported for the use of churches only.....	Free.
Belt dressing.....	25 per cent.
Belt or other buckles for the adornment of the person.....	30 “
Belting, rubber.....	25 “
Belting of leather or other material, n.e.s.....	20 “
Belts, surgical, and trusses, electric belts, pes- saries and suspensory bandages of all kinds.....	20 “
Belts, cartridge, of any material.....	30 “
Belts of all kinds, n.o.p.....	35 “
Benzole. See Oil.	
Berries, for dyeing, or used for composing dyes.	Free.
Berries (crude drug). See Drugs.....	“
Berries other. See Fruit.	
Bibles, prayer books, psalm and hymn books, religious tracts, and Sunday school lesson pictures.....	Free.
Bichromate of potash, crude.....	Free.
Bichromate of soda.....	“
Bicycles and tricycles.....	30 per cent.
Bicycles (not new), in use by tourists and others, brought into Canada temporarily, the importer shall report same at the near-	



est Custom House, and may be entitled to delivery thereof upon depositing with the Collector of Customs an amount equal to the duty upon the retail prices of such bicycles; or if tourists be *bona fide* members of the League of American Wheelmen, bicycles may be delivered upon surrender of certificate or ticket of membership for present year in said league; and upon proof of exportation, the amount or league ticket deposited, shall be returned, subject to regulations.....

Bicycle bells.....	30 per cent.
Bill heads, printed.....	35 “
Bills of Exchange, unsigned.....	35 “
Billiard tables, with or without pockets, and bagatelle tables or boards, cues, balls, cue racks and cue tips.....	35 “
Binarsenate of soda.....	Free.
Binders. See Mowing machines.	
Binders' twine or twine for harvest binders of hemp, jute, manilla or sisal, and of manilla and sisal mixed.....	Free.
Birch extract.....\$2.40 per gal. and	30 per cent.
Birds, n.e.s.....	20 “
Bird and parrot cages of wire, and metal parts thereof.....	35 “
Bird food.....	20 “
Bird seed. See Seed.	
Bird skins, and skins of animals not natives of Canada, for taxidermic purposes, not further manufactured than prepared for preservation.....	Free.
Biscuits, not sweetened.....	25 per cent.
Biscuits, sweetened.....	27½ “
Bismuth, metallic, in its natural state.....	Free.
Bisulphite of soda.....	“
Bitters. See Proprietary Medicines and Spirits.	
Blackberries, the weight of the package to be included in the weight for duty.....	2 cents per lb.
Blackberry and raspberry bushes.....	20 per cent.
Blackboard erasers, as brushes.....	25 “

Blacking, shoe and shoemakers' ink, and shoe harness and leather dressing and harness soap.....	25 per cent.
Black lead, manufactured of plumbago.....	25 “
Blanc fixe.....	Free.
Blank books, account and copy books, to be drawn or written upon.....	35 per cent.
Blank forms, commercial.....	35 “
Blankets, wool.....	35 “
Blanketing and lapping, and discs or mills for engraving copper rollers, when imported by cotton manufacturers, calico printers, and wall paper manufacturers, for use in their own factories only.....	Free.
Blast furnace slag.....	“
Blinds, viz.: Window blinds of paper of all kinds.....	35 per cent.
Blinds of wood, metal or other material, not paper or textile.....	30 “
Bloater paste.....	25 “
Blocks, viz.: Hubs for wheels, posts, last blocks, waggon blocks, oar blocks, gun blocks, heading, and all like blocks or sticks, rough hewn or sawed only.....	Free.
Blood albumen and tannic acid.....	“
Blouses and shirt waists, ladies' or misses'.....	35 per cent.
Blueberries, wild.....	Free.
Blue prints, n.e.s.....	20 per cent.
Blue vitriol, or sulphate of copper.....	Free.
Bluing, laundry bluing of all kinds.....	25 per cent.
Boards. See Lumber.	
Boats and ship sails.....	25 “
Boats, viz.: Canoes, skiffs, or open pleasure sail boats of any material.....	25 “
Boats, viz.: Life-boats and life-saving apparatus specially imported by societies established to encourage the saving of human life.....	Free.
Bodkins, bone.....	20 per cent.
Boiler cleaning compound.....	20 “
Boiler tubes, imported for use in the construction or equipment of iron, steel or composite ships or vessels, and which at the time of	

their importation are of a class or kind not manufactured in Canada.....	Free.
Boilers, viz.: Steam engines, boilers, and machinery composed wholly or in part of iron or steel, n.o.p.....	25 per cent.
Boilers, galvanized iron (for house use).....	30   “
Boiler tubes of wrought iron or steel, n.e.s., including corrugated tubes or flues for marine boilers.....	5   “
Bolsters and pillows.....	30   “
Bolting cloth, not made up.....	Free.
Bolts, viz.: Heading, handle, stave and shingle bolts, n.e.s.....	“
Bolts, viz.: Iron or steel nuts, washers, rivets and bolts, with or without threads, and nut, bolt and hinge blanks, and T and strap hinges of all kinds, n.e.s...¾ cent per lb. and	25 per cent.
Bonds, unsigned.....	35   “
Bone dust, bone black, or charred bone, and bone ash for fertilizers, uncompounded or unmanufactured.....	Free.
Bone pitch, crude only.....	Free.
Bones, crude, not manufactured, burnt, calcined, ground or steamed.....	“
Bone, manufactures of, n.e.s.....	20 per cent.
Bone dice and counters.....	20   “
Bonnets, hats and caps, n.e.s., and hat, cap and bonnet shapes.....	30   “
Bonnet wire, covered.....	30   “
Books, viz.: Novels or works of fiction, or literature of a similar character, unbound or paper-bound or in sheets, including freight rates for railways and telegraph rates, bound in book or pamphlet form, but not to include Christmas annuals or publications commonly known as juvenile and toy books .....	20   “
Books, printed, periodicals and pamphlets, or parts thereof, n.e.s.—not to include blank account books, copy books, or books to be written or drawn upon.....	10   “

- Books, viz. ; Advertising pamphlets, advertising pictorial show cards, illustrated advertising periodicals; illustrated price books, catalogues and price lists, advertising almanacs and calendars; patent medicine or other advertising circulars, fly sheets or pamphlets; advertising chromos, chromotypes, oleographs or like work produced by any process other than hand painting or drawing, and having any advertisement or advertising matter printed, lithographed or stamped thereon, or attached thereto, including advertising bills, folders and posters, or other similar artistic work, lithographed, printed or stamped on paper or cardboard for business or advertising purposes, n.o.p.....15 cents per lb.
- Books of views, or albums..... 20 per cent.
- Books, embossed, for the blind, and books for the instruction of the deaf and dumb and blind. Free.
- Books printed by any government or by any association for the promotion of science or letters, and official annual reports of religious or benevolent associations, and issued in the course of the proceedings of the said associations, to their members, and not for the purpose of sale or trade..... Free.
- Books, viz.: Books on the application of science to industries of all kinds, including books on agriculture, horticulture, forestry, fish and fishing, mining, metallurgy, architecture, electric and other engineering, carpentry, shipbuilding, mechanism, dyeing, bleaching, tanning, weaving and other mechanic arts, and similar industrial books; also books printed in any language other than the English and French languages, or in any two languages not being English and French, or in any three or more languages; and Bibles, prayer-books, psalm and hymn-books, religious tracts, and Sunday school lesson pictures..... Free.

Books, bound or unbound, which have been printed and manufactured more than twelve years.....	Free.
Books, not printed or reprinted in Canada, which are included and used as text books in the curriculum of any university, incorporated college or normal school in Canada; books specially imported for the <i>bona fide</i> use of incorporated mechanics' institutes, public libraries, libraries of universities, colleges and schools, or for the library of any incorporated medical, law, literary, scientific or art association or society, and being the property of the organized authorities of such library, and not in any case the property of individuals,—the whole under regulations to be made by the Controller of Customs,—provided that importers of books who have sold the same for the purpose mentioned in this item, shall upon proof of sale and delivery for such purpose be entitled to a refund of any duty paid thereon.....	Free.
Books, copying.....	35 per cent.
Bookbinders' cloth.....	Free.
Bookbinders' machines, folding machines, book-binding, ruling, embossing and paper-cutting machines, and parts thereof.....	10 per cent.
Book prospectuses, with bindings.....	35     "
Boot and shoe counters, made from leather-board and leatheroid.....	25 per cent.
Boots and shoes, and slippers, of any material, n.e.s. ....	25     "
Boots and shoes of India rubber.....	25     "
Boot, shoe and stay laces of any material.....	30     "
Boot and shoe dressing.....	25     "
Boracic acid and borax, ground or unground, in bulk of not less than 25 lbs.....	Free.
Boracic acid and borax, n.e.s.....	20 per cent.
Bort or diamond dust.....	Free.
Botanical and entomological specimens.....	Free.
Bottles, glass.....	30 per cent.



Boxes, viz.: Fancy writing desks, fancy cases for jewellery, watches, silverware, plated-ware and cutlery; glove, handkerchief and collar boxes or cases, brush or toilet cases and all fancy cases for similar fancy articles, of any material.....	35	per cent.
Boxing gloves.....	35	"
Boxwood blocks for engraving.....	25	"
Braces or suspenders, and metal parts thereof..	35	"
Brads, cut tacks or sprigs, n.o.p.....	35	"
Braids.....	35	"
Bran, mill feed, etc.....	20	"
Brandy. See Spirits.		
Brass, viz.: Wire cloth, or woven wire of brass or copper.....	25	"
Brass and copper nails, tacks, rivets and burrs or washers; bells and gongs, n.e.s., and all manufactures of brass or copper, n.o.p.....	30	"
Brass and copper, old and scrap, or in blocks; and brass or copper in bolts, bars and rods in coil or otherwise, not less than six feet in length, unmanufactured, and brass or copper in strips, sheets or plates, not polished, planished or coated, and brass or copper tubing, in lengths of not less than six feet, and not polished, bent or otherwise manufactured, and copper in ingots or pigs.....		Free.
Brass cups, being rough blanks for the manufacture of paper shells or cartridges, when imported by manufacturers of brass and paper shells or cartridges, for use in the manufacture of such articles in their own factories.....		Free.
Brass agraffe pins, for pianos.....	25	per cent.
Brass curtain poles.....	30	"
Brass, iron or steel manufactures, which at the time of their importation are of a class or kind not manufactured in Canada, when imported for use in the construction or equipment of ships or vessels.....		Free.
Brass Patterns. See Patterns.....	30	per cent.



	DUTY.
Brass screws, n.e.s.....	35 per cent.
Brass weights, for scales .....	30    "
Brass wire, plain.....	10    "
Brazil nuts, shelled, n.e.s.....	5 cents per lb.
Brazil nuts, not shelled, n.e.s.....	3    "    "
Bread .....	20 per cent.
Bread knives, plated or not, n.o.p.....	30    "
Breadstuffs, viz.: Dutiable breadstuffs, grain and flour and meal of all kinds, when dam- aged by water <i>in transit</i> 20 per cent. <i>ad</i> <i>valorem</i> upon the appraised value; such appraised value to be ascertained as pro- vided by sections 58, 70, 71, 72, 73, 74, 75 and 76 of "The Customs Act" .....	20 per cent.
Barley .....	30    "
Buckwheat.....	10 cents per bush.
Indian corn, not for purposes of distillation and under customs regulations.....	Free.
Oats.....	10 cents per bush.
Rye.....	10    "    "
Wheat .....	12    "    "
Pease, n.e.s.....	10    "    "
Beans, n.e.s.....	15    "    "
Buckwheat meal or flour.....	¼ cent. per lb.
Cornmeal, including duty on the barrel..	25 cents per bbl.
Oatmeal .....	20 per cent.
Rye flour, including duty on the barrel..	50 cents per bbl.
Wheat flour, including duty on the barrel..	60    "    "
Rice and sago flour, and sago and tapioca..	25 per cent.
Breadstuffs, all other, n.e.s.....	20    "
Brewers' pitch.....	20    "
Briar and all other tobacco pipes.....	35    "
Brick, viz.: Building brick, paving brick, stove linings and fire brick, n.e.s., and manufac- tures of clay or cement, n.o.p.....	20    "
Bricks, fire, for use in processes of manufacture, or for manufacturing purposes.....	Free.
Bricks made from anthracite coal waste.....	20 per cent.
Bridges, iron or steel, or parts thereof; iron or steel structural work, columns, shapes or sec- tions, drilled, punched or in any further stage of manufacture than as rolled or cast, n.e.s.	35    "

Brimstone and sulphur, crude, or in roll or flour	Free.
Bristles.....	"
Britannia metal, in pigs, blocks or bars.....	"
Britannia metal, nickel silver, Nevada and German silver, manufactures of, not plated, and manufactures of aluminum, n.o.p.....	25 per cent.
Britannia metal, manufactures of, n.e.s. if plated.....	30 "
British gum, dextrine, sizing cream, and enamel sizing.....	10 "
Bromine .....	Free.
Bronze, viz.: Phosphor bronze and Phosphor tin, in blocks, bars, plates, sheets and wire..	10 per cent.
Bronze powder, viz.: Gold, silver and aluminum leaf, Dutch or schlag metal leaf; brocade and bronze powders and gold liquid paint..	25 "
Bronze statuettes.....	35 "
Bronzing liquid.....20 cents per gal. and	20 "
Broom corn.....	Free.
Brooms and whisks.....	20 per cent.
Brushes of all kinds.....	25 "
Brush or toilet cases.....	35 "
Buchu leaves. See Drugs, crude.....	Free.
Buckles, belt or other, for the adornment of the person.....	30 per cent.
Buckles, saddlers'.....	30 "
Buckles, suspender.....	35 "
Buckles, tin, n.o.p.....	25 "
Buckles of iron, steel, brass or copper, of all kinds, n.o.p. (not being jewellery).....	30 "
Buckram, when imported for the manufacture of hat and bonnet shapes.....	Free.
Buckthorn strip fencing, woven wire fencing, and wire fencing of iron or steel, n.e.s.....	15 per cent.
Buckwheat.....	10 cents per bush.
Buckwheat meal or flour.....	¼ cent per lb.
Buds (drug). See Drugs, crude.....	Free.
Buggies. See Carriages.....	35 per cent.
Builders' hardware, including butt-hinges and locks, n.e.s.....	30 "
Building plans, n.e.s.....	20 "
Bulbs, glass, for electric lights.....	10 "

Bulbs, corms, tubers, rhizomes, spiræa and lilies of the valley.....	Free.
Bulbs (drug). See Drugs.....	"
Bullet moulds.....	30 per cent.
Bullets of lead.....	35 "
Bullion, gold and silver, in ingots, blocks, bars, drops, sheets or plates, unmanufactured; gold and silver sweepings.....	Free.
Bullion or gold fringe.....	"
Bunting.....	35 per cent.
Burgundy pitch.....	Free.
Burners. See Lamps.	
Burrs or washers, brass and copper.....	30 per cent.
Burrstones, in blocks, rough or unmanufactured, not bound up or prepared for binding into millstones.....	Free.
Bushes—gooseberry, raspberry and currant.....	20 per cent.
Bushes—rose bushes and bushes, n.e.s.....	20 "
Bushes, the importation of which is prohibited. See Trees.	
Bustles.....	35 per cent.
Butcher knives and steels, plated or not, n.o.p..	30 "
Butter .....	4 cents per lb.
Butter knives, plated or not, n.o.p.....	30 per cent.
Butt hinges, n.e.s.....	30 "
Buttons, viz.: Pantaloon buttons wholly of metal, and shoe buttons, n.e.s.....	25 "
Buttons of all kinds covered or not, n.o.p., including recognition buttons, and cuff or collar buttons (not being jewellery).....	35 "
Buttons, shoe, papier mache.....	Free.

C

Cabbage, green.....	25 per cent.
Cabinet makers' hardware, including butt-hinges and locks, n.e.s.....	30 "
Cable, covered, n.e.s.....	30 "
Cable, wire, n.e.s.....	25 "
Cachous, for sweetening the breath.....	
½ cent per lb. and	35 "
Cages, viz.: Bird, parrot, squirrel and rat cages, of wire, and metal parts thereof.....	35 "

DUTY.

Calcareous tufa .....	Free.
Calendars, advertising .....	15 cents per lb.
Calendars, pictorial, not advertising.....	20 per cent.
Calumba root, unground.....	Free.
Cambric muslins, white.....	25 per cent.
Cambric muslins, printed or dyed .....	35 "
Cameras, photographic .....	25 "
Cameras, Tourists'. See Tourists' outfits.	
Camwood and Sumac, and extract thereof.....	Free.
Canary birds.....	20 per cent.
Canary seed, when in bulk or in large parcels...	10 "
Canary seed, when put up in small papers or parcels .....	25 "
Candied peels and candied fruits.....	
.....½ cent per lb. and	35 "
Candles, paraffine wax.....	30 "
Candles, n.e.s.....	25 "
Candy and confectionery..... ½ cent per lb. and	35 "
Cane and rattans, not manufactured.....	Free.
Cane, reed or rattan, split or otherwise manu- factured, n.o.p.....	15 per cent.
Canes and walking sticks of all kinds, n.e.s.....	30 "
Cannons. See Guns.	
Canoes, wood .....	25 "
Can openers .....	30 "
Cant dogs.....	30 "
Canton flannel, dyed or colored .....	35 "
Canton flannel, white, bleached or unbleached..	25 "
Canvas and sail twine of hemp or flax, when to be used for boats' or ships' sails.....	5 "
Canvas, viz.:—Cotton sail duck, white or grey, when to be used for boats' or ships' sails. 22½	"
Canvas, artists' prepared.....	30 "
Canvas or fabric for bicycle tires. See Duck.	
Caoutchouc, crude.....	Free.
Capers .....	35 per cent.
Caplins, unfinished Leghorn hats and Manilla hoods .....	Free.
Cap peaks, pay duty according to material.....	
File 47365—1900	
Caps and hats, fur.....	30 per cent.

DUTY.

Caps, hats and bonnets, n.e.s., and hat, cap and bonnet shapes.....	30	per cent.
Caps, percussion.....	30	"
Caps, paper, for toy pistols.....	35	"
Capsules for bottles, manufactured of lead, stamped, lettered or plain.....	30	"
Capsules for bottles, n.e.s., to be rated for duty according to material of which made.		
Caraway seeds, crude.....		Free.
Car axles and springs.....	35	per cent.
Carbolic or heavy oil.....		Free.
Carbons, over six inches in circumference.....	15	per cent.
Carbons, viz.: Electric light carbons and carbon points of all kinds, n.e.s.....	35	"
Carbon brushes.....	25	"
Carbon paper.....	35	"
Carboys, glass, empty or filled.....	30	"
Cardamon seeds, crude.....		Free.
Cardboard, including Bristol board, and all kinds of card cut, n.e.s.....	35	per cent.
Card clothing, machine.....	25	"
Card mounts.....	35	"
Cards, pictorial, advertising.....	15	cents per lb.
Cards, printed, n.o.p.....	35	per cent.
Cards, curry.....	30	"
Cards, Easter and Christmas.....	20	"
Cards, playing.....	6	cents per pack.
Carpenters' rules.....	30	per cent.
Carpet bags and valises, and parts thereof, n.o.p.....	30	"
Carpet binding, cotton, white.....	25	"
Carpet binding, cotton, colored.....	35	"
Carpet sweepers.....	30	"
Carpets, viz.: Mats, door or carriage, n.e.s.....	35	"
Carpets, viz.: Carpeting, rugs, mats and matting of cocoa, straw, hemp or jute; carpet lining and stair pads.....	25	"
Carpets, viz.: Turkish or imitation Turkish or other rugs or carpets; and carpets, n.e.s.....	35	"
Carpets, viz.: Enamelled carriage, floor, shelf, and table oil-cloth, linoleum, and cork matting or carpets.....	30	"



	DUTY.
Carriage tops, frames, bodies and wheels.....	35 per cent.
Carriages for travellers, and carriages laden with merchandise, and not to include circus troupes nor hawkers, under regulations prescribed by the Controller of Customs.....	Free.
Carriages, buggies, pleasure carts and similar vehicles, n.e.s., including cutters, children's carriages and sleds, and finished parts thereof, n.o.p.....	35 per cent.
Carriages, viz.: Freight wagons, sleighs, drays and similar vehicles.....	25 "
Carriage dusters.....	30 "
Carriage hardware, including butt-hinges and locks, n.e.s.....	30 "
Carrot seed.....	Free.
Cars, railway or other.....	30 per cent.
Cartavert, vulcanized fibre, indurated fibre, and like material, and manufactures of, n.e.s.....	25 "
Cartridges and cartridge cases, n.o.p.....	30 "
Cartridge belts of any material.....	30 "
Carts, hand.....	30 "
Carts, pleasure. See Carriages.....	35 "
Carvers, forks and steels, plated or not, n.o.p..	30 "
Car wheel and locomotive tires of steel in the rough.....	Free.
Car wheels.....	30 per cent.
Cases, fancy, for jewellery.....	35 "
Cashmere mufflers.....	35 "
Cashmere dolmans and jackets.....	35 "
Cash railway.....	30 "
Cash registers.....	30 "
Caskets, burial, and metal parts thereof.....	25 "
Castor oil.....	20 "
Casts, as models for use of schools of design.....	Free.
Catalogues, viz.: <i>Bona fide</i> trade catalogues and price lists of goods for wholesale in any country beyond the limits of Canada, not exceeding <i>three</i> to one address, may be ad- mitted through the mails or by <i>other con-</i> <i>veyance</i> free of Customs duty: provided, however, that such catalogues and price	



lists shall not be held to include almanacs or advertising periodicals, or printed matter designed to advertise the sale of goods by any person in Canada.....	Free.
Catalogues, advertising.....	15 cents per lb.
Catgut or gut cord, for musical instruments; catgut or worm cut, unmanufactured, for whip and other cord.....	Free.
Catsups.....	35 per cent.
Cattle, horses, sheep, swine and dogs, for the improvement of stock, under regulations made by the Treasury Board and approved by the Governor-in-Council.....	Free.
Cattle and sheep, living, n.e.s.....	20 per cent.
Caustic potash.....	Free.
Caustic soda.....	"
Celery, green, and celery salt.....	25 per cent.
Celluloid, xylonite, or xyolite, in sheets, and in lumps, blocks or balls in the rough.....	Free.
Celluloid, moulded into sizes for handles of knives and forks, not bored or otherwise manufactured, also moulded celluloid balls and cylinders, coated with tin foil or not, but not finished or further manufactured, and celluloid lamp shade blanks.....	10 per cent.
Celluloid, manufactures of, n.e.s.....	20 "
Cement or clay, manufactures of, n.o.p.....	20 "
Cement, Portland and hydraulic or water lime, in bags, barrels or casks, the weight of the package to be included in the weight for duty.....	12½ cents per 100 lbs.
Cement, hard bicycle, n.o.p.....	20 per cent.
Cement, rubber or asbestos.....	25 "
Chaff cutter knives.....	30 "
Chains, trace, tug and halter.....	30 "
Chain, viz.: Coil chain, coil chain links, and chain shackles, of iron or steel, five-sixteenths of an inch in diameter and over.....	5 "
Chain, viz.: Malleable sprocket or link belting chain for binders .....	20 "
Chains, iron, all others n.e.s.....	30 "

Chalk stone, china or Cornwall stone, felspar and cliff stone, ground or unground.....	Free.
Chalk, manufactures of, n.e.s.....	20 per cent.
Chamois skins.....	17½ "
Chamomile flowers (crude drug) not advanced in value by refining or grinding or any other process of manufacture, n.o.p.....	Free.
Champagne. See Wines.	
Champagne nippers.....	30 per cent.
Chandeliers.....	30 "
Charcoal.....	20 "
Charts, Admiralty.....	Free.
Charts and maps for use of schools for the blind	Free.
Charts and maps, n.e.s.....	20 per cent.
Cheese.....	3 cents per lb.
Chemical preparations. See Proprietary Medicines.	
Cheques, unsigned, printed, lithographed, or copper or steel plate.....	35 per cent.
Cherries, the weight of the package to be included in the weight for duty.....	2 cents per lb.
Cherry trees of all kinds.....	3 cents each.
Chestnuts.....	2 cents per lb.
Chewing gum, sweetened.....½ cent per lb. and	35 per cent.
Chewing gum, not sweetened.....	20 "
Chia seed. See Seeds.	
Chicle gum or sappato gum, crude.....	Free.
Chicle gum or sappato gum, n.e.s.....	20 per cent.
Chicory, kiln-dried, roasted or ground.....	4 cents per lb.
Chicory, raw or green.....	3 " "
Chimney linings or vents, chimney tops and inverted blocks, glazed or unglazed.....	35 per cent.
Chimneys, lamp, glass.....	30 "
China clay.....	Free.
China or Cornwall stone, ground or unground.	"
China figures (ornaments) as statuettes.....	35 per cent.
China toys.....	35 "
China and porcelain ware, n.e.s.....	30 "
China ornaments, n.e.s.....	30 "
Chloralum or chloride of aluminum.....	Free.
Chlorate of potash, not further prepared than ground, and free from mixture with any other substance.....	Free.

Chlorate of soda.....	Free.
Chloride of aluminum, or chloralum.....	"
Chloride of lime, in packages of not less than 25 lbs. weight.....	"
Chloride of soda.....	"
Chloroform, sulphuric ether, and solutions of peroxide of hydrogen.....	25 per cent.
Chocolate, viz.: Cocoa shells and nibs, choco- late and other preparations of cocoa, n.e.s..	20 "
Chocolate, viz.: Cocoa paste, chocolate paste, cocos and cocoa butter, n.o.p.....	4 cents per lb.
Chocolate and milk, canned.....	30 per cent.
Chow-chow.....	35 "
Christmas and Easter cards.....	20 "
Chrome steel.....	15 "
Chromos, viz.: Advertising chromos, chromo- types, oleographs or like work produced by any process other than hand painting or drawing, and having any advertisement or advertising matter printed, lithographed or stamped thereon, or attached thereto.....	15 cents per lb.
Chromos, photographs, chromotypes, arto- types, oleographs, paintings, drawings, pictures, engravings or prints, or proofs therefrom, and similar works of art, n.o.p.; blue prints, building plans, maps and charts, n.e.s.....	20 per cent.
Chronometers and compasses for ships.....	Free.
Church vestments.....	20 per cent.
Churns, wood.....	20 "
Churns, earthenware or stoneware.....	30 "
Cider, clarified or refined.....	10 cents per gal.
Cider, not clarified or refined.....	5 " "
Cider mills.....	25 per cent.
Cigars and cigarettes, the weight of cigarettes to include the weight of the paper covering. .....	\$3 per lb. and 25 "
Cigar and cigarette cases, cigar and cigarette holders, and cases for the same.....	35 "
Cigar knives, plated or not, n.o.p.....	30 "
Cinchona bark. See Drugs, crude.....	Free.
Cinchona bark, powdered.....	20 per cent.

Cinnabar.....	Free.
Circulars, printed. See Printed matter.	
Citrate of magnesia.....	20 per cent.
Citrons, green.....	25 “
Citron, lemon and orange rinds in brine.....	Free.
Citron peel, candied.....½ cent per lb. and	35 per cent.
Clams, in shell or shelled, in bulk.....	20 “
Clams, in cans.....	25 “
Clays, including China clay, fire clay and pipe clay.....	Free.
Clay or cement, manufactures of, n.o.p.....	20 per cent.
Clay pipes, tobacco.....	35 “
Cleavers.....	30 “
Cliffstone, ground or unground.....	Free.
Cloaks, dolmans, jackets, talmas, ulsters, or any other garment for ladies or children, made up of wool, worsted or alpaca.....	35 per cent.
Cloaks, cotton, linen or silk.....	35 “
Clocks, clock keys and clock movements.....	25 “
Clothes lines of twisted wire.....	25 “
Clothes wringers for domestic use, and parts thereof.....	35 “
Cloths, doeskins, cassimeres, tweeds, coatings, overcoatings, and felt cloth, n.e.s., composed wholly or in part of wool, worsted, hair of alpaca goat and other like animals.....	35 “
Cloths, not rubbered or made waterproof, whether of wool, cotton, unions, silk or Ramie, sixty inches or over in width and weighing not more than seven ounces to the square yard, when imported exclusively for the manufacture of mackintosh clothing, under regulations to be adopted by Gov- ernor-in-Council.....	15 per cent.
Clothing, viz.: Collars and cuffs of cotton, linen, xylonite, xyolite or celluloid.....	35 “
Clothing, fur, viz.: Caps, hats, muffs, tippets, capes, coats, cloaks and other manufactures of furs, n.o.p.....	30 “
Clothing, viz.: Socks and stockings of all kinds.	35 “
Clothing, viz.: Shirts of any material, and ladies' or misses' blouses and shirt waists..	35 “

Clothing, viz.: Linen, silk and cotton clothing, and all other articles made up by the seamstress from linen or cotton fabrics, n.o.p., corsets of all kinds, corset clasps, busks. blanks and steels, and covered corset wires, cut to lengths, tipped or untipped.....	35 per cent.
Clothing, viz.: Knitted goods, n.e.s., undershirts and drawers, and hosiery of all kinds, n.e.s.....	35 “
Clothing, viz.: Fabrics, manufactures, wearing apparel and ready-made clothing, composed wholly or in part of Wool, worsted, the hair of the alpaca goat, or other like animal, n.e.s.....	35 “
Clothing, viz.: Horse clothing of jute, shaped or otherwise manufactured.....	30 “
Clothing and books, donations of, for charitable purposes, and photographs, not exceeding three, sent by friends and not for the purpose of sale.....	Free.
Clothing, viz.: Silk circulars lined with fur.....	35 per cent.
Clothing, viz.: Woollen circulars lined with fur.	35 “
Clothing of india rubber, and clothing made water-proof with india rubber.....	35 “
Clover seed. See Seeds.	
Cloves, unground.....	12½ “
Cloves, ground.....	25 “
Coal and pine pitch, and coal and pine tar in packages of not less than 15 gallons.....	Free.
Coal, anthracite, and anthracite coal dust.....	“
Coal, viz.: Bituminous slack coal, such as will pass through a half-inch screen, subject to regulations to be made by the Controller of Customs, twenty per cent. <i>ad valorem</i> , but not to exceed thirteen cents per ton of 2,000 pounds (being the equivalent of fifteen cents per ton of 2,240 pounds): Provided that if the United States Congress fixes the duty on such slack coal at a rate not exceeding fifteen cents per ton of 2,240 pounds, then the duty on such coal imported into Canada, as provided in this	



DUTY.

item, shall be the minimum duty on such coal from all countries, notwithstanding section seventeen of this Act.....	20 per cent.
Coal, bituminous, round and run of mine, and coal, n.e.s., fifty-three cents per ton of 2,000 pounds (being the equivalent of sixty cents per ton of 2,240 pounds): Provided that if the United States Congress fixes the duty on such coal at a rate not exceeding forty cents per ton of 2,240 pounds, the Governor-in-Council may by proclamation reduce the duty mentioned in this item to forty cents per ton of 2,240 pounds, or the equivalent thereof per ton of 2,000 pounds, and the duty declared by such proclamation shall then be the minimum duty on such coal from all countries, notwithstanding section seventeen of this Act.....	53 cents per ton.
Coal facings .....	25 per cent.
Coal oil. See Oils.	
Coal oil fixtures. See Lamps.	
Coal tar dyes. See Aniline dyes.	
Coat hangers, woven, as labels.....	35 per cent.
Coat hangers, metal.....	30 “
Cobalt, ore of.....	Free.
Cobalt, oxide of .....	“
Cobblers' wax .....	20 per cent.
Cochineal.....	Free.
Cocoa and milk, canned.....	30 per cent.
Cocoa beans, not roasted, crushed or ground... Free.	
Cocoa matting, mats, rugs and carpeting .....	25 per cent.
Cocoa shells and nibs, chocolate and other preparations of cocoa, n.e.s.....	20 “
Cocoa paste, chocolate paste, cocos and cocoa butter, n.o.p.....	4 cents per lb.
Cocuanuts, when imported from the place of growth by a vessel direct to Canadian port.....	50 cents per 100.
Cocuanuts, n.e.s.....	\$1 per 100.
Cocuanut, desiccated, sweetened or not.....	5 cents per lb.
Cocuanut oil and palm oil in their natural state. Free.	
Cocoons, silk.....	“



DUTY.

Codfish, shredded.....	1 per cent lb.
Cod liver oil, n.e.s.....	20 per cent.
Cod liver oil, the product of the fisheries of Newfoundland, imported thence directly to Canada.....	Free.
Coffee, condensed, viz.: Condensed coffee with milk, milk foods and all similar preparations.	30 per cent.
Coffee, condensed, without milk.....	3 cents per lb.
Coffee, green, and tea, n.e.s.....	10 per cent.
Coffee, green, and tea imported direct from the country of growth and production, and tea and green coffee purchased in bond in the United Kingdom, provided there is satisfac- tory proof that the tea or coffee so purchas- ed in bond is such as might be entered for home consumption in the United Kingdom.	Free.
Coffee, roasted or ground, when not imported direct from the country of growth and pro- duction.....	2 cents per lb. and 10 per cent.
Coffee, roasted or ground, and all imitations thereof and substitutes therefor, including acorn nuts, n.o.p.....	2 cents per lb.
Coffee, extract of, n.e.s., or substitutes therefor of all kinds.....	3 “ “
Coffins and caskets, and metal parts thereof...	25 per cent.
Coins, cabinets of, collections of medals and of other antiquities including collections of pos- tage stamps; gold and silver coins, except United States silver coin; medals of gold, silver or copper, and other metallic articles actually bestowed as trophies or prizes and received and accepted as honorary distinct- ions, and cups or other prizes won in <i>bona</i> <i>fide</i> competitions.....	Free.
Coin, U.S. silver.....	20 per cent.
Coir and coir yarn.....	Free.
Coke.....	“
Collar boxes.....	35 per cent.
Collar buttons or studs, jewellery.....	30 “
Collar buttons or studs, nor being jewellery.....	35 “
Collars of linen, cotton, xylonite, celluloid, or xyolite.....	35 “

	DUTY.
Collars, lace.....	35 per cent.
Collodion.....	20 “
Cologne. See Perfumed Spirits.	
Colours, viz.: Dry white and red lead, orange mineral and zinc white.....	5 per cent.
Colours, viz.: Paints and colours, ground in spirits, and all spirit varnishes and lacquers. ....	\$1.12½ per gall.
Colours, viz.: Ochres, ochrey earths, raw siennas, and colours, dry, n.e.s.....	20 per cent.
Colours, viz.: Oxides of cobalt, copper, tin and manganese.....	Free.
Colours, viz.: Oxides, umbers, burnt siennas, and fire proofs, n.e.s.; laundry bluing of all kinds, rough stuff and dry and liquid fillers; anti-corrosive and anti-fouling paints commonly used for ships' hulls, and ground and liquid paints, n.e.s.....	25 per cent.
Colours, viz.: Ultra-marine blue, dry or in pulp.....	Free.
Colours, viz.: Vegetable colours in solution, such as are used by confectioners, if non-alcoholic.....	20 per cent.
Colours, viz.: Gold liquid paint.....	25 “
Colour boxes, japanned.....	25 “
Combs, for dress and toilet, of all kinds.....	35 “
Combs, curry.....	30 “
Combs, mane, of all kinds.....	35 “
Commercial blank forms, printed, lithographed, or copper or steel plate.....	35 “
Communion plate, when imported for use of churches.....	Free.
Compasses, for ships.....	“
Composition and knife or other polish, n.o.p....	25 per cent.
Composition metal, for the manufacture of jewellery and filled gold watch cases.....	10 “
Composition ornaments.....	35 “
Condensed coffee with milk, milk foods and all similar preparations.....	30 “
Condensed milk (weight of the package to be included in the weight for duty).....	3¼ cents per lb.
Confectioners' boxes, paper, printed or not.....	35 per cent.

DUTY.

Confectionery and candy.....	1½ cent per lb. and	35 per cent.
Cooks' knives, plated or not, n.o.p.....	30	"
Copal gum.....		Free.
Copper and brass nails, tacks, rivets and burrs or washers; bells and gongs, n.e.s., and all manufactures of brass or copper, n.o.p.....	30	per cent.
Copper and brass, old and scrap, or in blocks; and brass or copper in bolts, bars and rods in coil or otherwise, not less than six feet in length, unmanufactured, and brass or cop- per in strips, sheets or plates, not polished, planished or coated, and brass or copper tubing, in lengths of not less than six feet, and not polished, bent or otherwise manu- factured, and copper in ingots or pigs.....		Free.
Copper, black oxide of, and platinum, for use in the manufacture of chlorate .....		"
Copper grain and shot, used by jewellers as alloy .....	30	per cent.
Copper, oxide of .....		Free.
Copper, precipitate of, crude.....		"
Copper rollers, viz.: Blanketing and lapping, and discs or mills for engraving copper rollers, when imported by cotton manufac- turers, calico printers and wall paper manu- facturers, for use in their own factories only		Free.
Copper rollers, for use in calico printing, when imported by calico printers for use in their factories in the printing of calicoes and for no other purpose (such rollers not being manufactured in Canada) .....		Free.
Copper sheets, tinned, planished or polished.....	30	per cent.
Copper, sulphate of, or blue vitriol.....		Free.
Copper wire, plain, tinned or plated.....	15	per cent.
Copper, viz.: Wire cloth, or woven wire of brass or copper.....	25	"
Copperas, or sulphate of iron.....		Free.
Copying books.....	35	per cent.
Coral .....	20	"
Cordage and twine of all kinds, n.e.s.....	25	"
Cordials. See Proprietary Medicines.		
Cords and tassels.....	35	"

DUTY.

Corduroy .....	35 per cent.
Coriander seed, crude.....	Free.
Cork matting or carpet.....	30 per cent.
Corks, and other manufactures of cork wood and cork bark, n.o.p.....	20 “
Corkscrews .....	30 “
Corkwood or bark, unmanufactured.....	Free.
Corms, bulbs, tubers, rhizomes, spiræa, and lilies of the valley.....	“
Corn, canned. See Vegetables.	
Corn, desiccated, cracked corn and hominy.....	20 per cent.
Corn, green, as vegetables.....	25 “
Corn, viz.: Indian corn for purposes of distilla- tion, subject to regulations to be approved by the Governor-in-Council.....	7½ cents per bush.
Corn, Indian, not for purposes of distillation and under Custom regulations.....	Free.
Corn for popping.....	“
Corn flour, when found to contain all the pro- perties of the corn or corn meal, less the bran and other parts, removable by bolting only, and not capable of being used as starch without further change.....	20 per cent.
Cornices (window) and cornice poles.....	30 “
Cornmeal, including duty on the barrel.....	25 cents per bbl.
Cornstarch. See Starch.	
Corsets of all kinds, corset clasps, busks, blanks and steels, and covered corset wires, cut to lengths, tipped or untipped.....	35 per cent.
Corset laces.....	30 “
Cottolene, viz.: Lard, lard compound and simi- lar substances, cottolene and animal stear- ine of all kinds, n.e.s.....	2 cents per lb.
Cotton, viz.: Antiseptic surgical dressing, such as absorbent cotton, cotton wool, lint, lambs' wool, tow, jute, gauzes and oakum, prepared for use as surgical dressings, plain or medicated.....	20 per cent.
Cotton bags, made by use of needle.....	35 “
Cotton bags, seamless.....	20 “
Cotton batts, batting and sheet wadding, cotton warps and cotton yarns, dyed or not, n.e.s..	25 “

DUTY.

Cotton clothing, n.o.p. See Clothing.....	35	per cent.
Cotton, viz.: Damask of linen, stair linen, diaper, napkins, doylies, table and tray cloths, sheets, quilts, towels, and like articles of linen or cotton, or of linen and cotton combined, made up or not, n.o.p.....	30	"
Cotton duck, grey or white, n.e.s.....	22½	"
Cotton embroideries, white.....	25	"
Cotton embroideries, n.e.s.....	35	"
Cotton fabrics, white or grey, bleached or un- bleached, n.o.p. This includes cotton sheet- ings, cheese cloths, cotton or Canton flannels, cambric cloths, muslin apron checks, brilliants, cords, piques, Swiss jaconets, and cambric muslins, lawns and goods of like description, white or grey, bleached or unbleached.....	25	"
Cotton fabrics, printed, dyed or colored, n.o.p. This includes prints, printed shirtings, furni- ture prints, cretonnes, plain prints, silesias, sateens, French prints, cambrics, window Holland, shirtings, cotton Italians, Wigans, cotton alpacas, jeans, coutills, casbans, mus- lins, lawns, tarlatans, denims, drillings, bed- tickings, gingham, plaids, cotton or Can- ton flannels, flannelettes, cotton tennis cloth, striped zephyrs, duck and drills, checked and striped shirtings, cottonades, Kentucky jeans, pantaloons stuffs, and goods of like description when printed, dyed or colored.....	35	"
Cotton rags.....	Free.	"
Cotton seed cake and cotton seed meal.....	"	"
Cotton seed oil, when imported by manufactur- ers of liquid annatto, to be used in their factories exclusively in the manufacture of liquid annatto.....	"	"
Cotton sewing thread in hanks, three and six cord.....	15	per cent.
Cotton sewing thread and crochet cotton, on spools or tubes, or in balls, and all other cotton thread, n.e.s.....	25	"



DUTY.

Cotton warps and cotton yarns, dyed or not, n.e.s.....	25 per cent.
Cotton waste, not dyed, cleaned, bleached or otherwise manufactured.....	Free.
Cotton wool or raw cotton.....	"
Cotton yarns, No. 40 and finer.....	"
Counterpanes or bed-comforters, wool.....	35 per cent.
Counterpanes or quilts, cotton or linen, woven	30 "
Counters and dice, bone.....	20 "
Court plaster.....	25 "
Coutils, jeans and sateens, when imported by corset and dress stay makers for use in the manufacture of such articles in their own factories.....	20 "
Crab apples, including the duty on the barrel..	40c. per bbl.
Cracked corn and cracked wheat.....	20 per cent.
Crackers or biscuits, unsweetened.....	25 "
Crackers or biscuits, sweetened.....	27½ "
Cranberries.....	25 "
Cranes, n.e.s.....	25 "
Crapes, black.....	20 "
Crayons and chalks.....	20 "
Cream of Tartar, in crystals.....	Free.
Cream of Tartar, n.e.s.....	20 per cent.
Crochet cotton, on spools or tubes, or in balls..	25 "
Crochet needles or hooks and knitting needles of any material or kind.....	30 "
Crocks, earthenware or stoneware.....	30 "
Crocus composition (oxide of iron) for buffing or polishing metals.....	25 "
Crowbars.....	30 "
Crowns for watch cases.....	25 "
Crucibles, plumbago or clay.....	Free.
Cryolite or kryolite, mineral.....	"
Cubic nitre, or nitrate of soda.....	"
Cucumbers, green.....	25 per cent.
Cudbear and archill, extract of.....	Free.
Cues, cue racks and cue tips.....	35 per cent.
Cuff buttons or studs, not being jewellery.....	35 "
Cuff buttons or studs, jewellery.....	30 "
Cuffs, cotton, linen, xylonite, celluloid or xyolite.....	35 "



Cultivators .....	20 per cent.
Cummin seed, crude.....	Free.
Cups and other prizes, won in <i>bona fide</i> competitions .....	"
Curd knives.....	30 per cent.
Curling stones.....	Free.
Curling tongs.....	30 per cent.
Currants, dried.....	1 cent per lb.
Currants, green, the weight of the package to be included in the weight for duty.....	2 cents per lb.
Currant bushes.....	20 per cent.
Curry combs and curry cards.....	30 "
Curry powder.....	25 "
Curtain poles.....	30 "
Curtain pole ends, rings and brackets.....	30 "
Curtains, bamboo.....	30 "
Curtains when made up, trimmed or untrimmed.....	35 "
Cutch or gambier.....	Free.
Cutlery, viz.: Carvers, knives and forks of steel, butcher and table steels, oyster, bread, kitchen, cooks', butcher, shoe, farrier, putty, hacking and glaziers' knives, cigar knives, spatulas or palette knives, razors, erasers or office knives, pen, pocket, pruning, sportsmen's or hunters' knives, manicure files, scissors, trimmers; barbers', tailors', and lamp shears, horse and toilet clippers, and all like cutlery, plated or not, n.o.p. When any of the above articles are imported in cases or cabinets, the cases or cabinets shall be dutiable at the same rate as their contents.....	30 per cent.
Cutlery, viz.: Knife blades or blanks, and table forks of iron or steel in the rough, not handled, filed, ground or otherwise manufactured.....	10 "
Cutters. See Carriages.....	35 "
Cuttle fish bone, crude, not manufactured, burned, calcined, ground or steamed.....	Free.
Cyanide of potassium.....	"

Cyanogen or compound of bromine and potassium, for reducing metals in mining operations.....	Free.
Cyclometers and pedometers.....	25 per cent.

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Dal.....	20 per cent.
Damask of cotton, colored.....	35 “
Damask of linen, stair linen, diaper, napkins, doylies, table and tray cloths, sheets, quilts, towels, and like articles of linen or cotton, or of linen and cotton combined, made up or not, n.o.p.....	30 “
Dammar Gum.....	Free.
Darning needles.....	30 per cent.
Dates.....	25 “
Deals. See Lumber.	
Decalcomanie, or transfer pictures.....	20 per cent.
Decanters, glass.....	30 “
Degras and oleo stearine.....	Free.
Demijohns, earthenware or stoneware.....	30 per cent.
Demijohns, glass, empty or filled.....	30 “
Dental engines.....	Free.
Dental furnaces.....	30 per cent.
Dental and surgical instruments (not being furniture) and surgical needles.....	Free.
Derricks, n.e.s.....	25 per cent.
Desiccated cocoanut, sweetened or not.....	5 cents per lb.
Desks, fancy writing.....	35 per cent.
Dextrine, or British gum.....	10 “
Diamonds, unset, or diamond dust or bort, and black diamonds for borers.....	Free.
Diamond drills, for prospecting for minerals, not to include motive power.....	“
Diaper, linen or cotton.....	30 per cent.
Dice, bone.....	20 “
Diggers, post hole, n.e.s.....	25 “
Dogs for the improvement of stock, under regulations made by the Treasury Board and approved by the Governor-in-Council.....	Free.
Dogs, n.e.s.....	20 per cent.

Dolls, of all kinds and materials .....	35 per cent.
Doylies, linen or cotton.....	30 "
Drafts, unsigned .....	35 "
Dragons' blood.....	Free.
Drain pipes, sewer pipes, chimney linings or vents, chimney tops, and inverted blocks, glazed or unglazed, and earthenware tiles...	35 per cent.
Drain tiles, unglazed.....	20 "
Drawings, n.e.s.....	20 "
Drays, freight waggons, sleighs and similar vehicles.....	25 "
Dress sleeve protectors or shields.....	35 "
Driers, liquid and Japan, n.e.s. 20c. per gal. and	20 "
Drills, diamond, for prospecting for minerals, not to include motive power.....	Free.
Drills, hand, as tools.....	30 per cent.
Drills, viz.: Seed drills.....	20 "
Drugs, crude, such as barks, beans, berries, flowers, roots, balsams, bulbs, fruits, insects, grains, gums and gum resins, herbs, leaves, nuts, fruits and stem seeds—any of the fore- going which are not edible and in a crude state and not advanced in value by refining or grinding or any other process of manu- facture and not otherwise provided for.....	Free.
Drugs, viz.: Acetanilid, antifebrin, antipyrine, analgesin, analgen, antithermin, aristol, aseptol, coumarin, chloralamide, chloride of ethyl, creosotal, diastase, exalgen, euphorin, formalhyde, formalin, guaiacol, gaduol, heliotropine, hypnone, hypnal, ichthyol, iodal, lycetol, lactophenin, morrhuol, oil of tar, phenacetin, phenylacetamide, piper- azin, pyrazole, preservalin, resorcin, salol, salophen, soziodol, strophanthine, spermin, solacetol, somatose, savaline, terpin hy- drate, trional.....	20 per cent.
Drugs, n.e.s.....	20 "
Drugs, compounded. See Proprietary Medicines.	
Dry plates, photographic.....	30 per cent.
Duck, cotton, grey or white.....	22½ "
Duck, cotton, printed, dyed or coloured.....	35 "

DUTY.

Duck, linen .....	25 per cent.
Duck for belting and hose, when imported by manufacturers of such articles for use in the manufacture thereof in their own factories; and canvas or fabric, not frictionized, for the manufacture of bicycle tires when imported by the manufacturers of bicycle tires for use exclusively in the manufacture of bicycle tires in their own factories.....	Free.
Dulse, in natural state.....	Free.
Dust, brass, iron or steel.....	20 per cent.
Dust, marble .....	20 “
Dutch or schlag metal leaf.....	25 “
Dyeing or tanning articles, in a crude state, used in dyeing or tanning, n.e.s.; berries for dyeing or used for composing dyes: turmeric, nut galls and extracts thereof; lac, crude, seed, button, stick and shell; indigo, indigo paste and extract of, and indigo auxiliary or zinc dust; persis, or extract of archill and cudbear; terra japonica, gambier or cutch, extract of logwood, fustic, oak and oak bark and quebracho; camwood and sumac and extract thereof, tanners' bark, hemlock bark and oak bark; ground logwood, ground fustic, patent prepared dyes, and ground oak bark; iron liquor, solutions of acetate or nitrate of iron for dyeing and calico printing; madder and munjeet, or Indian madder, ground or prepared, and all extracts of; red liquor, a crude acetate of aluminum prepared from pyroligneous acid, for dyeing and calico printing.....	Free.
Dyes, aniline and coal tar dyes, in bulk or package of not less than one pound in weight...	“
Dyes, patent prepared.....	“
Dyes, n.e.s.....	20 per cent.
Dynamite, viz.: Nitro-glycerine, giant powder, nitro and other explosives.....	3 cents per lb.
Dynamos, electric.....	25 per cent.



**E**

**DUTY.**

Earth closets, wood.....	30	per cent.
Earthenware and stoneware, viz.: Demijohns, churns or crocks.....	30	"
Earthenware, viz.: China and porcelain ware, also earthenware and stoneware, brown or coloured and Rockingham ware, white granite or ironstoneware, "C.C." or cream-coloured ware, decorated, printed or sponged, and all earthenware, n.e.s.....	30	"
Earthenware, viz.: Drain tiles, not glazed.....	20	"
Earthenware, viz.: Drain pipes, sewer pipes, chimney linings or vents, chimney tops, and inverted blocks, glazed or unglazed, and earthenware tiles.....	35	"
Earthenware, viz.: Baths, tubs and wash- stands of earthenware, stone, cement or clay, or of other material, n.o.p.....	30	"
Earthenware statuettes.....	35	"
Easter and Christmas cards.....	20	"
Edge tools, n.e.s.....	30	"
Effects, settlers'. See Settlers' Effects.		
Effects, viz.: Apparel, wearing and other per- sonal and household effects, not merchan- dise, of British subjects dying abroad, but domiciled in Canada; books, pictures, family plate or furniture, personal effects and heirlooms left by bequest.....	Free.	
Eggs.....	3	cents per doz.
Egg albumen.....	20	per cent.
Egg yolk.....	Free.	
Elastic, round or flat, including garter elastic...	35	per cent.
Elastic rubber thread.....	Free.	
Elastic webbing .....	20	per cent.
Electric apparatus, viz.: Carbons over six inches in circumference .....	15	"
Electric apparatus, viz.: Lamp springs and glass bulbs for electric lights.....	10	"
Electric apparatus, viz.: Lamps, side-lights and head-lights, lanterns, chandeliers, gas, coal or other oil fixtures and electric light fix-		

DUTY.

tures, or metal parts thereof, including lava or other tips, burners, collars, galleries, shades and shade holders .....	30 per cent.
Electric apparatus, viz.: Telephone and telegraph instruments, electric and galvanic batteries, electric motors, dynamos, generators, sockets, insulators of all kinds; and electric apparatus, n.e.s.....	25 per cent.
Electric bells and gongs.....	30 per cent.
Electric light carbons and carbon points of all kinds, n.e.s.....	35 “
Electroplate, and gilt of all kinds, n.e.s.....	30 “
Electrotypes. See Stereotypes.	
Elmy gum.....	Free.
Elevator cars.....	30 per cent.
Elixirs. See Proprietary Medicines.	
Embalming boards.....	30 per cent.
Embossing machines. See Bookbinders' Machines.....	10 “
Embroideries, white cotton.....	25 “
Embroideries, n.e.s., laces, braids, fringes, cords, elastic, round or flat; garter elastic, tassels and bracelets, n.o.p., braids, chains, cords, or other manufactures of hair, n.e.s.; handkerchiefs of all kinds; lace collars and all similar lace goods; lace nets and nettings of cotton, linen, silk or other material; shams, curtains, when made up, trimmed or untrimmed.....	35 “
Embroidery and sewing silk.....	25 “
Emery, in bulk, crushed or ground.....	Free.
Emery paper, or emery cloth, and sandpaper, glass or flint paper.....	25 per cent.
Emery wheels and manufactures of emery.....	25 “
Enamelled agate or granite iron or steel hollow-ware.....	35 “
Enamelled cloth for carriages.....	30 “
Enamelled iron or steel ware, n.e.s.; iron or steel hollow-ware, plain black, tinned or coated; and nickel and aluminum kitchen or household hollow-ware, n.e.s.....	30 “
Enamel sizing and sizing cream.....	10 “

Engraved plates, viz.: Plates engraved on wood, steel, or other metal, and transfers taken from the same, including engravers' plates of steel, polished, engraved or for engraving thereupon.....	20 per cent.
Engravings, paintings and drawings, n.o.p.....	20 "
Eno's fruit salts.....	25 "
Entomological and botanical specimens.....	Free.
Envelopes, printed or not.....	35 per cent.
Erasers or office knives, plated or not, n.o.p....	30 "
Esparto or Spanish grass, dried but not coloured or otherwise manufactured.....	Free.
Essences, viz.: Spirits and strong waters of any kind, mixed with any ingredient or ingredients, as being or known or designated as anodynes, elixirs, essences, extracts, lotions, tinctures or medicines, or medicinal wines (so called), or ethereal and spirituous fruit essences, n.e.s.....\$2.40 per gallon and	30 per cent.
Essential oils.....	10 "
Ether, viz.: Nitrous ether, sweet spirits of nitre and aromatic spirits of ammonia.....	
.....\$2.40 per gallon and	30 "
Ether sulphuric.....	25 "
Evergreens, for decoration.....	20 "
Excelsior.....	25 "
Extracts, alcoholic, n.e.s.. \$2.40 per gallon and	30 "
Extract of coffee, n.e.s., or substitutes therefor of all kinds.....	3 cents per lb.
Extracts of logwood, fustic, oak and oak bark.	Free.
Extract of malt (non-alcoholic), for medicinal and baking purposes.....	25 per cent.
Extracts of meat and fluid beef not medicated..	25 "
Eyeglasses and spectacles.....	30 "
Eyeglass and spectacle frames, and metal parts thereof.....	20 "
Eyelets, viz.: Shoe eyelets and shoe eyelet hooks.....	Free.
Eyes, glass.....	20 per cent.

**F**

Fabric for bicycle tires. See Duck.

DUTY.

Facings, foundry, of all kinds.....	25 per cent.
Fancy boxes, etc. See Boxes.	
Fanning mills.....	25 per cent.
Fans.....	35 “
Farina. See Starch.	
Farm waggons, n.o.p.....	25 per cent.
Farriers' knives, plated or not, n.o.p.....	30 “
Fashion plates, tailors', milliners', and mantle-makers'.....	Free.
Faucets, brass, copper or iron, plated or not....	30 per cent.
Faucets, all wood.....	25 “
Feather beds and pillows.....	30 “
Featherbone, plain or covered, in coils.....	20 “
Feathers, undressed.....	20 “
Feathers, n.e.s.....	30 “
Feed or fodder cutters. See Machinery.....	25 “
Felloes of hickory wood, rough sawn to shape only, or rough sawn and bent to shape, not planed, smoothed or otherwise manufactured.....	Free.
Felspar, viz.: Chalk stone, china or Cornwall stone, felspar and cliff stone, ground or underground.....	Free.
Felt, adhesive, for sheathing vessels.....	“
Felt cloth, n.e.s.....	35 per cent.
Felt, pressed, of all kinds, not filled or covered by or with any woven fabric.....	20 “
Fence posts.....	Free.
Fencing, viz.: Barbed wire.....	“
Fencing, viz.: Buckthorn strip fencing, woven wire fencing, and wire fencing of iron or steel, n.e.s.....	15 per cent.
Fennel seed and Fenugreek seed, crude.....	Free.
Ferro-manganese, ferro-silicon, spiegeleisen.....	5 per cent.
Ferrules of wire, iron, steel, or brass, plated or not, n.e.s.....	30 “
Fertilizers, compounded or manufactured.....	10 “
Fertilizers, uncompounded or unmanufactured, including phosphate rock, kainite or German potash salts, German mineral potash, bone dust, bone black or charred bone and	

boneash, fish offal or refuse, guano and other animal or vegetable manures.....	Free.
Fibre, Mexican, natural, and tampico or istle, and vegetable fibres.....	"
Fibre, vulcanized, in sheets.....	25 per cent.
Fibre, viz.: Vulcanized fibre, kartavert, indurated fibre, and like material, and manufactures of, n.e.s.....	25 "
Fibrilla.....	Free.
Figs.....	25 per cent.
Filberts, shelled.....	5 cents per lb.
Filberts, not shelled.....	2 "
File blanks.....	30 per cent.
Files and rasps, n.e.s.....	30 "
Files,  manicure, plated or not, n.o.p. When imported in cases or cabinets, the cases or cabinets shall pay same rate as contents....	30 "
Fillers. See Colours.	
Fillets of cotton and rubber, not exceeding seven inches wide, when imported by and for the use of manufacturers of card clothing in their own factories.....	Free.
Films, viz.: Albumenized and other papers and films chemically prepared for photographers' use .....	30 per cent.
Filter paper, in sheets.....	25 "
Firearms, viz.: Guns, rifles, including air guns and air rifles not being toys, muskets, cannons, pistols, revolvers, or other firearms; cartridge cases, cartridges, primers, percussion caps, wads, or other ammunition, n.o.p.; bayonets, swords, fencing foils and masks; gun or pistol covers or cases, game bags, loading tools and cartridge belts of any material.....	30 "
Fire-brick and stove linings, n.e.s.....	20 "
Fire-bricks for use in processes of manufacture, or for manufacturing purposes.....	Free.
Fire-brick for building or repairing furnace for gas works.....	"
Fire-brick for bakers' ovens.....	"
Fire-clay.....	"



DUTY.

Fire-clay gas logs and fire-clay gas retorts.....	20 per cent.
Fire-engines and fire extinguishing machines, including sprinklers for fire protection.....	35    "
Firewood.....	Free.
Fireworks of all kinds, firecrackers and torpedoes	25 per cent.
Fish and other products of the fisheries of New- foundland, imported thence directly into Canada, until proclaimed otherwise by Governor-in-Council.....	Free.
Fish, viz.:	
Mackerel.....	1 cent per lb.
Herrings, pickled or salted.....	$\frac{1}{2}$ "
Salmon, fresh.....	$\frac{1}{2}$ "
Salmon, pickled or salted.....	1       "
All other fish, pickled or salted, in barrels	1       "
Foreign caught fish, imported otherwise than in barrels or half-barrels, whether fresh, dried, salted or pickled, not specially enumerated or provided for by this Act.....	50 cents per 100 lbs.
Fish, smoked and boneless fish.....	1 cent per lb.
Codfish, shredded.....	1       "
Anchovies and sardines, packed in oil and otherwise, in tin boxes, measuring not more than five inches long, four inches wide, and three and one-half inches deep.....	5 cents per box.
In half boxes, measuring not more than five inches long, four inches wide, and one and five-eighths deep.....	$2\frac{1}{2}$ cents per box.
In quarter boxes, measuring not more than four inches and three-quarters long, three and one-half inches wide, and one and a quarter deep.....	2 cents per box.
When imported in any other form.....	30 per cent.
Fish, fresh or dried, n.e.s., imported in bar- rels or half-barrels.....	1 cent per lb.
Fish, preserved in oil, except Anchovies and Sardines.....	30 per cent.
Salmon and all other fish, prepared or pre- served, including oysters, not specially enumerated or provided for in this Act.	25    "

Oyster pails, tubs, etc. Pails manufactured in the United States in which oysters are imported are liable to duty the first time they are brought to Canada, but if they are properly branded by the Customs they may be sent to the United States, and on return entered free on identification on each subsequent importation.

Oysters, seed and breeding, imported for the purpose of being planted in Canadian waters..... Free.

Oysters, shelled, in bulk..... 10 cents per gall.

Oysters, shelled, in cans not over one pint, including cans..... 3 cents per can.

Oysters, shelled, in cans over one pint, and not over one quart, including the cans..... 5 cents per can.

Oysters, shelled, in cans exceeding one quart in capacity, an additional duty of five cents for each quart or fraction of a quart of capacity over a quart, including the cans..... 5 cents per quart.

Oysters in the shell..... 25 per cent.

Packages containing oysters and other fish, n.o.p..... 25 “

Oil, spermaceti, whale and other fish oils, and all other articles, the produce of the fisheries, not specially provided for.. 20 “

The whole or part of the duties hereby imposed upon fish and other products of the fisheries may be remitted as respects either the United States or Newfoundland, or both, upon proclamation of the Governor-in-Council, which may be issued whenever it appears to his satisfaction that the Governments of the United States and Newfoundland, or either of them, have made changes in their tariffs of duties imposed upon articles imported from Canada, in reduction or repeal of the duties in force in the said countries respectively.

Fishing fly books..... 30 per cent.

DUTY.

Fishing rods.....	30 per cent.
Fish hooks, for deep sea or lake fishing, not smaller in size than number 2'0; bank, cod, pollock and mackerel fish lines; and mackerel, herring, salmon, seal, seine, mullet, net and trawl twine in hanks or coil, barked or not—in variety of sizes and threads—including gilling thread in balls, and head ropes, barked marline, and net morsels of cotton, hemp or flax, and deep sea fishing nets or seines, when used exclusively for the fisheries, and not to include hooks, lines or nets commonly used for sportsmen's purposes.....	Free.
Fish hooks, trawls, trawling spoons, fly hooks, sinkers, swivels and sportsman's fishing bait, n.e.s.....	30 per cent.
Fish lines, sportsman's.....	30 “
Fish nets and seines, n.o.p.....	30 per cent.
Fish offal or refuse, for fertilizers, unpounded or unmanufactured.....	Free.
Fish plates and tie plates, railway.....	\$8.00 per ton.
Fish pumice.....	20 per cent.
Fish skins.....	Free.
Fish sounds.....	20 per cent.
Flags, bunting or cotton.....	35 “
Flagstones, dressed.....	20 “
Flagstones, not hammered or chiselled.....	15 “
Flannelettes, coloured, n.o.p.....	35 “
Flannels, wool, n.e.s.....	35 “
Flasks, glass.....	30 “
Flax fibre and flax tow.....	Free.
Flax seed.....	“
Flax seed oil. See Linseed oil.	
Flax yarn. See Jute yarn.	
Flax, viz.: All manufactures of hemp, flax or jute, n.e.s., or of flax, hemp and jute combined.....	25 per cent.
Flint, flints and ground flint stones.....	Free.
Flint, glass, sand and emery paper or cloth.....	25 per cent.
Flooring, viz.: Mosaic flooring of any material. 30 “	

Florist stock, viz.: Palms, bulbs, corms, tubers, rhizomes, araucaria, spiræa and lilies of the valley.....	Free.
Flour, viz.: Dutiable breadstuffs, grain and flour and meal of all kinds, when damaged by water in transit, twenty per cent. <i>ad valorem</i> on the appraised value, such appraised value to be ascertained as provided by sections 58, 70, 71, 72, 73, 74, 75 and 76 of the Customs Act.....	20 per cent.
Flour, viz.: Buckwheat meal or flour.....	¼ cent per lb.
Flour, corn, viz.: Corn starch or flour, and all preparations having the quality of starch, the weight of the packages to be included in the weight for duty.....	1½ cents per lb.
Flour, viz.: Corn flour, when found to contain all the properties of the corn or corn meal, less the bran and other parts, removable by bolting only, and not capable of being used as starch without further change.....	20 per cent.
Flour, rice and sago.....	25 per cent.
Flour, rye, including the duty on the barrel.	50 cents per bbl.
Flour, wheat, including the duty on the barrel.	60 cents per bbl.
Flower bulbs.....	Free.
Flowers, artificial.....	25 per cent.
Flowers, cut, n.e.s.....	20 “
Flowers (crude drug). See Drugs.....	Free.
Fluid beef and meat extracts, not medicated....	25 per cent.
Fluor spar.....	20 “
Fly books and parts thereof, n.o.p.....	30 “
Fly paper.....	35 “
Foils and masks, fencing.....	30 “
Folders, advertising.....	15 cents per lb.
Folding machines. See Bookbinders' Machines	10 per cent.
Foliæ digitalis root, unground.....	Free.
Foot Grease, being the refuse of cotton seed after the oil has been pressed out, but not when treated with alkalies.....	Free.
Forges, portable.....	25 per cent.
Forgings of iron or steel, of whatever shape or size, or in whatever stage of manufacture, n.e.s.; and steel shafting, turned, compressed	

DUTY.

or polished; and hammered iron or steel bars or shapes, n.o.p.....	30	per cent.
Forks, pronged, hay, manure, etc.....	25	"
Forks, viz.: Knife blades or blanks, and table forks of iron or steel in the rough, not handled, filed, ground, or otherwise manufactured.....	10	"
Forks, table, of steel, plated or not, n.o.p.....	30	"
Forms or figures, display.....	30	"
Forms, blank.....	35	"
Fossils.....	Free.	
Foundry facings of all kinds.....	25	per cent.
Fowls, domestic, pure bred, for the improvement of stock, homing or messenger pigeons, and pheasants and quail.....	Free.	
Frames, clasps and fasteners for purses and chatelaine bags or reticules not more than 7 inches in width, when imported by the manufacturers of purses and chatelaine bags or reticules, for use in the manufacture thereof in their own factories.....	20	per cent.
Frames, viz.: Picture and photograph frames of any material.....	30	"
Freezers, ice cream.....	30	"
Frillings and flounces.....	35	"
Fringe, bullion or gold.....	Free.	
Fringes.....	35	per cent.
Frogs, switches, crossings and intersections for railways.....	30	per cent.
Fruit, viz.: Apples, dried, desiccated or evaporated; dates, figs and other dried, desiccated or evaporated fruits, n.e.s.....	25	"
Fruit, viz.: Apples, green, including the duty on the barrel.....	40	cents per bbl.
Fruit, viz.: Bananas, plantains, pineapples, pomegranates, guavas, mangoes and shad-docks; and wild blueberries, wild strawberries and wild raspberries.....	Free.	
Fruit, viz.: Blackberries, gooseberries, raspberries, strawberries, cherries and currants, n.e.s., the weight of the package to be included in the weight for duty.....	2	cents per lb.



DUTY.

Fruit, viz.: Cranberries, plums and quinces.....	25 per cent.
Fruit, viz.: Green grapes.....	2 cents per lb
Fruit, viz.: Green pears and all other, n.e.s.....	20 per cent.
Fruit, viz.: Jellies, jams and preserves, n.e.s.3¼	cents per lb.
Fruit, viz.: Peaches, n.o.p., the weight of the package to be included in the weight for duty.....	1 cent per lb.
Fruit, viz.: Prunes, including raisins, dried currants and California or silver prunes....	1 cent per lb.
Fruit, in air-tight cans or other packages, the weight of the cans or other packages to be included in the weight for duty.....	2¼ cents per lb.
Fruit and stemseeds, crude. See Drugs.....	Free.
Fruit, preserved in brandy or other spirits.....	\$2 per gall.
Fruit jars and preserve jars, glass.....	30 per cent.
Fruit juice, viz.: Lime juice, crude only.....	Free.
Fruit juices and lime juice, fortified with or containing not more than 25 per cent. of proof spirits.....	60 cents per gall.
Fruit juices and lime juice, containing more than 25 per cent. of proof spirits.....	\$2 per gall.
Fruit juices, viz.: Lime fruit and other fruit syrups and fruit juices, n.o.p.....	20 per cent.
Fruit syrups. See Fruit Juices.	
Fullers' earth, in bulk only, not prepared for toilet or other purposes.....	Free.
Fullers' earth, prepared for toilet purposes.....	30 per cent.
Fur caps, hats, muffs, tippets, capes, coats, cloaks and other manufactures of fur, n.o.p.	30 “
Fur jackets, lined with satin.....	30 “
Furnaces, dental.....	30 “
Furnaces, for heating buildings.....	25 “
Furs, hatters', not on the skin.....	Free.
Furs, viz.: Astrakhan or Russian hare skins and China goat plates or rugs, wholly or partially dressed, but not dyed.....	Free.
Fur skins, of all kinds, not dressed in any manner	Free.
Fur skins, wholly or partially dressed.....	15 per cent.
Fur skins, wholly or partially dressed, not provided for in the free list, and sewn only into plates without being fashioned, lined or otherwise advanced in manufacture.....	15 “

DUTY.

Fur trimmings, with cord or braid edge.....	35	per cent.
Fur trimmings, n.e.s.....	30	"
Furniture, viz.: House, office, cabinet or store furniture of wood, iron, or other material, in parts or finished; wire screens, wire doors and wire windows; cash registers; window cornices and cornice poles of all kinds; hair, spring and other mattresses, bolsters and pillows, including furniture springs and carpet sweepers.....	30	"
Fuses, electric or platinum, consisting of a length of covered wire, connected with a detonator.....	30	"
Fuse, n.e.s.....	20	"
Fustic, extract of, and ground fustic.....	Free.	

**G**

Galvanic and electric batteries.....	25	per cent.
Galvanized ironware, viz.: Tinware, plain; japanned or lithographed, and all manu- factures of tin, n.e.s., and manufactures of galvanized sheet iron or of galvanized sheet steel, n.o.p.....	25	"
Galvanized iron boilers (for house use).....	30	"
Galvanized iron stove pipes and elbows, made of sheet iron and then galvanized.....	30	"
Galvanized iron stove pipes and elbows, made of galvanized sheet iron.....	25	"
Gambier or cutch.....	Free.	
Game and poultry, canned.....	25	per cent.
Game and poultry, n.o.p.....	20	"
Game bags of any material.....	30	"
Games of cards, such as Old Maid, Authors, etc., n.e.s.....	35	"
Gannister and sand.....	Free.	
Garden shears, not pruning.....	30	per cent.
Gas, carbonic acid.....	20	"
Gas, coal or other oil fixtures, and electric light fixtures, or metal parts thereof, including lava or other tips, burners, collars, gal- leries, shades and shade holders.....	30	"

	DUTY.	
Gas logs and gas retorts of fire clay.....	20	per cent.
Gas meters.....	35	“
Gasolene. See Oils.		
Gas stoves.....	25	per cent.
Gas, water and soil pipes of cast iron.....	\$8	per ton.
Gauzes, prepared for surgical dressings.....	20	per cent.
Gedda gum.....	Free.	
Gelatine.....	25	per cent.
Generators, electric.....	25	“
Gentian root, unground.....	Free.	
German and Nevada silver, and nickel silver, manufactures of, n.e.s., plated.....	30	per cent.
German and Nevada silver, and nickel silver, manufactures of, n.o.p., not plated.....	25	“
German and nickel silver, in ingots, blocks, bars, strips, sheets or plates, unmanufactured .....	Free.	
German potash salts and German mineral pot- ash, for fertilizers, uncompounded and un- manufactured.....	Free.	
Gigs. See Carriages.		
Gilders' whiting, and Paris white.....	Free.	
Gin. See Spirits.		
Ginger ale.....	20	per cent.
Ginger, candied.....½ cent per lb. and	35	“
Ginger, preserved.....	30	“
Ginger, ground.....	25	“
Ginger, unground.....	12½	“
Ginseng root, unground.....	Free.	
Glass bulbs for electric lights .....	10	per cent.
Glass demijohns or carboys, empty or filled, bottles, decanters, flasks, phials, glass jars and glass balls, lamp chimneys, glass shades or globes, cut, pressed or moulded crystal or glass tableware, decorated or not, and blown glass tableware.....	30	per cent.
Glass, viz.: Bent plate or other sheet glass, and all other glass, and manufactures of glass, n.o.p.....	20	“
Glass, viz.: Common and colorless window glass, and plain-colored, opaque, stained or tinted, or muffled glass, in sheets.....	20	“

Glass, viz.: German looking-glass plate (thin plate,) unsilvered or for silvering.....	20	per cent.
Glass, viz.: Ornamental, figured, and enamelled coloured glass, vitrified or painted, chipped, figured, enamelled, and obscured white glass; stained glass windows, and memorial or ornamental window glass, n.o.p., and rough rolled plate glass.....	30	“
Glass, viz.: Plate glass, not bevelled, in sheets or panes, not exceeding twenty-five square feet each, n.o.p.....	25	“
Glass, viz.: Plate glass, not bevelled, in sheets or panes, n.e.s.....	35	“
Glass, viz.: Plate glass, bevelled, in sheets or panes, n.o.p.....	35	“
Glass, viz.: Silvered glass, bevelled or not, and framed or not.....	35	“
Glass Christmas tree ornaments, fancy..... (file 40993 of 1898).....	20	“
Glass eyes.....	20	“
Glass or flint paper, sand paper and emery paper or cloth.....	25	“
Glass prisms, used on chandeliers, etc..... (file 40993 of 1898).....	20	“
Glass stoppers.....	20	“
Glass syringes.....	20	“
Glass vases.....	20	“
Glauber salts.....	20	“
Glaziers' diamonds, set in brass, steel or iron...	30	“
Glaziers' knives, plated or not, n.o.p.....	30	“
Globes, geographical, topographical and astronomical.....	Free.	
Globes or shades, glass.....	30	per cent.
Gloves and mitts of all kinds.....	35	“
Glove boxes.....	35	“
Glove fasteners, metal.....	Free.	
Glove leathers, tanned or dressed, coloured or uncoloured, when imported by glove manufacturers for use in their own factories in the manufacture of gloves.....	10	per cent.

Glucose or grape sugar, glucose syrup, and corn syrup, or any syrups containing any admixture thereof.....	$\frac{3}{4}$ cent per lb.
Glue, liquid, powdered or sheet, and mucilage..	25 per cent.
Gluten flour and special diabetic food.....	20 “
Glycerine, when imported by manufacturers of explosives, for use in the manufacture thereof in their own factories.....	10 “
Glycerine, n.e.s.....	20 “
Goldbeaters' moulds and skins.....	Free.
Gold bullion, in bars, blocks, ingots, drops, sheets or plates, unmanufactured.....	“
Gold coin.....	“
Goldfish.....	20 per cent.
Gold and silver, viz.: Manufactures of gold and silver, and all other articles, n.e.s., commercially known as jewellery.....	30 “
Gold, silver and aluminum leaf, Dutch or schlag metal leaf; brocade and bronze powders and gold liquid paint.....	25 “
Gold and silver sweepings.....	Free.
Gold pens.....	25 per cent.
Gongs and bells, n.e.s.....	30 “
Gooseberries, weight of the package to be included in the weight for duty.....	2 cents per lb.
Gooseberry bushes.....	20 per cent.
Grain crushers.....	25 “
Grains (crude drug). See Drugs.....	Free.
Grain, viz.: Dutiable breadstuffs, grain and flour and meal of all kinds, when damaged by water in transit, twenty per cent. <i>ad valorem</i> on the appraised value, such appraised value to be ascertained as provided by sections 58, 70, 71, 72, 73, 74, 75 and 76 of the Customs Act.....	20 per cent.
Granite. See Marble.	
Granite ironware. See Enamelled-ware.	
Grapes.....	2 cents per lb.
Grape vines.....	20 per cent.
Graphophones and gramophones.....	25 “
Grass, Manilla, Esparto or Spanish, and other grasses, and pulp of, including fancy	



grasses, dried but not coloured or other-wise manufactured.....	Free.
Grass plaits. See Plaits.....	"
Grass seed. See Seeds.	
Gravels.....	Free.
Grease, axle.....	25 per cent.
Grease, lubricating, n.e.s.....	25 "
Grease, rough, the refuse of animal fat, for the manufacture of soap and oils only.....	Free.
Grindstones, not mounted, and not less than 36 inches in diameter.....	15 per cent.
Grindstones, n.e.s.....	25 "
Grommets.....	30 "
Grub hoes.....	25 "
Guano, and other animal and vegetable man-ure, uncompounded and unmanufactured...	Free.
Guavas.....	"
Gum, British, dextrine, sizing cream and enamel sizing.....	10 per cent.
Gum chicle or sappato gum, crude.....	Free.
Gum chicle or sappato gum, n.e.s.....	20 per cent.
Gums, viz.: Amber, Arabic, Australian, copal, dammar, elemy, kaurie, mastic, sandarac, Senegal, shellac; and white shellac in gum or flake, for manufacturing purposes; and gum tragacanth, gum gedda and gum bar-berry.....	Free.
Gums, chewing, sweetened...½ cent per lb. and	35 per cent.
Gums, chewing, not sweetened.....	20 "
Gum and gum resins (drug). See Drugs.....	Free.
Gum paste ornaments, unsweetened.....	20 per cent.
Gum paste ornaments, sweetened.....	.....½ cent per lb. and 35 "
Gum tickets.....	35 "
Gun blocks, rough hewn or sawn only.....	Free.
Gun covers or cases.....	30 per cent.
Gunpowder. See Powder.	
Gunny bags.....	20 per cent.
Gunny cloth.....	25 "
Guns, rifles, including air guns and air rifles not being toys, muskets, cannons, pistols, re-volvers, or other firearms; cartridge cases,	

cartridges, primers, percussion caps, wads, or other ammunition, n.o.p.; bayonets, swords, fencing foils and masks; gun or pistol covers or cases, game bags, loading tools and cartridge belts of any material....	30 per cent.
Guns, tourists'. See Tourists' Outfits.	
Gut, viz.: Cat gut or gut cord, for musical instruments; and cat gut or worm gut, unmanufactured, for whip and other cord.....	Free.
Guttapercha, crude.....	"
Guttapercha, manufactures of. See India Rubber.	
Gypsum. See Plaster of Paris.	
Gypsum, crude (sulphate of lime).....	Free.

## H

Hacking knives, plated or not, n.o.p.....	30 per cent.
Haddies, smoked.....	1 cent per lb.
Hair braids, chains, cords or other manufactures of hair, n.e.s.....	35 per cent.
Hair brushes.....	25 per cent.
Hair brush pads.....	Free.
Hair clippers.....	30 per cent.
Hair cloth, of all kinds.....	30 "
Hair, cleaned or uncleaned, but not curled, dyed or otherwise manufactured.....	Free.
Hair, curled or dyed.....	20 per cent.
Hair, horse, not further manufactured than simply cleaned and dipped or dyed, imported by manufacturers of hair cloth for use in the manufacture of such article in their own factories.....	Free.
Hair oils, pomatums and pastes, and all other perfumed preparations, n.o.p., used for the hair, mouth and skin (non-alcoholic).....	30 per cent.
Hair pins and hat pins, jewellery.....	30 "
Hair pins made of metal wire.....	30 "
Hair pins, two prong, plain, made of horn, shell or celluloid, without fancy top.....	20 "
Hair pins, rubber, two prong, plain, without fancy top.....	25 "
Halter chains.....	30 "

DUTY.

Hammers.....	30 per cent.
Hammocks, lawn tennis nets, sportsmen's fish nets, and other articles manufactured of twine, n.o.p.....	30 "
Hams, fresh.....	3 cents per lb.
Hams, salted, dried or smoked.....	2 "
Hand carts.....	30 per cent.
Handcuffs.....	30 "
Handkerchiefs, of all kinds.....	35 "
Handkerchief boxes.....	35 "
Handle bolts.....	Free.
Hand scoops, brass or plated.....	30 per cent.
Hand scoops, wood or tin.....	25 "
Hardware, viz.: Builders', cabinet-makers', upholsterers', harness-makers', saddlers', and carriage hardware, including butt- hinges, locks, curry combs or curry cards, horse-boots, harness and saddlery, n.e.s.....	30 "
Harness and leather dressing.....	25 "
Harness and saddlery, n.e.s.....	30 "
Harness-makers' and saddlers' hardware, n.e.s.	30 "
Harness soap.....	25 "
Harps, musical instruments.....	30 "
Harrows.....	20 "
Harvesters.....	20 "
Hatchets.....	30 "
Hat boxes, valises, carpet bags and trunks, n.o.p.	30 "
Hat covers, rubber. See India rubber.	
Hat pins and hair pins (jewellery).....	30 per cent.
Hats, caps and bonnets, n.e.s., and hat, cap and bonnet shapes.....	30 "
Hats and caps, fur.....	30 "
Hatters' bands (not cords), bindings, tips and sides, hat sweats and linings, both tips and sides, when imported by hat and cap manu- facturers for use in the manufacture of these articles only in their own factories....	Free.
Hatters' furs, not on the skin.....	"
Hatters' irons, plated or not.....	25 per cent.
Hatters' plush, silk or cotton .....	Free.
Hay.....	\$2 per ton.
Hay knives, n.e.s.....	25 per cent.

DUTY.

Hay rakes, n.e.s.....	25 per cent.
Hay tedders.....	25 “
Heading bolts, n.e.s.....	Free.
Heading, rough hewn or sawn only.....	“
Health food, cold blast whole wheat, flour and wheat, pearled wheat and oats, granulated oats and barley, universal food, pea and bean flour, bran flour, bran food, pearled corn meal, white wheat gluten.....	20 per cent.
Hemlock bark.....	Free.
Hemlock bark, extract of.....	20 per cent.
Hemp, undressed.....	Free.
Hemp seed, when in bulk or in large parcels....	10 per cent.
Hemp seed, when put up in small papers or parcels.....	25 “
Hemp, manufactures of. See Jute.	
Hemp paper, etc. See Paper.	
Hemprags.....	Free.
Hemp yarn. See Jute yarn.	
Herbs (drugs). See Drugs.....	Free.
Herring, kippered, preserved in oil.....	30 per cent.
Herring, kippered, preserved or prepared (not in oil).....	25 “
Hides and skins, raw, whether dry, salted or pickled, and raw pelts.....	Free.
Hinges, T and strap hinges and hinge blanks of all kinds, n.e.s..... $\frac{3}{4}$ cent per lb. and	25 per cent.
Hinges, viz.: Butt-hinges, n.e.s.....	30 “
Hoes, n.e.s.....	25 “
Hogs, living.....	1½ cents per lb.
Hollow-ware, viz.: Agate, granite or enamell- ed iron or steel hollow-ware.....	35 per cent.
Hollow-ware, viz.: Enamelled iron or steel ware, n.e.s.; iron or steel hollow-ware, plain black, tinned or coated; and nickel and aluminum kitchen or household hol- low-ware, n.e.s.....	30 “
Hollowware, viz.: Tinware, plain, japanned or lithographed, and all manufactures of tin, n.e.s, and manufactures of galvanized sheet iron or of galvanized sheet steel, n.o.p.	25 “
Holly twigs.....	20 “

Honey, in comb or otherwise, and imitations thereof.....	3 cents per lb.
Hoof ointment.....	25 per cent.
Hoofs, horn strips, horn and horn tips, in the rough, not polished or otherwise manufactured than cleaned.....	Free.
Hooks and eyes, iron, brass or plated.....	30 per cent.
Hoop iron, not exceeding three-eighths of an inch in width and being No. 25 gauge or thinner, used for the manufacture of tubular rivets.....	Free.
Hoop-skirts.....	35 per cent.
Hops.....	6 cents per lb.
Hop poles.....	Free.
Horn and horn tips, horn strips, and hoofs, in the rough, not polished or otherwise manufactured than cleaned.....	"
Horn, manufactures of, n.o.p.....	20 per cent.
Horse and toilet clippers, plated or not, n.o.p..	30 "
Horse boots, n.e.s.....	30 "
Horse clothing of jute, shaped or otherwise manufactured.....	30 "
Horse clothing, woollen, shaped.....	35 "
Horse-hair not further manufactured than simply cleaned and dipped or dyed, imported by manufacturers of hair cloth for use in the manufacture of such article in their own factories.....	Free.
Horse, mule and ox shoes and horse shoe nails.	30 per cent.
Horse netting.....	30 "
Horse powers.....	25 "
Horses, n.e.s.....	20 "
Horses, cattle, sheep, swine and dogs, for the improvement of stock, under regulations made by the Treasury Board, and approved by Governor-in-Council.....	Free.
Horse radish root, green or evaporated.....	25 per cent.
Hose, linen.....	25 "
Hose, rubber or gutta-percha, and cotton or linen hose lined with rubber.....	35 "
Hose supporters made of elastic webbing.....	35 "



Hosiery, viz.: Knitted goods, n.e.s., under-shirts and drawers, and hosiery of all kinds, n.e.s.....	35 per cent.
Hosiery, viz.: Socks and stockings of all kinds	35 “
Hubs for wheels, rough hewn or sawn only.....	Free.
Hubs, spokes and felloes, finished, for farm and freight waggons, carts, drays and similar vehicles, n.e.s.....	25 per cent.
Hubs, spokes and felloes, finished, for buggies, carriages, pleasure carts and similar vehicles, n.e.s.....	35 “
Huckleberries, wild.....	Free.
Hunters' or sportsmen's knives, plated or not, n.o.p.....	30 per cent.
Hydraulic or water lime. See Cement.	
Hymn books.....	Free.
Hyoscyamus, or henbane leaf. See Drugs, crude.	Free.

I

Ice.....	Free.
Ice boxes.....	30 per cent.
Ice cream freezers.....	30 “
Ice picks, ice chisels and ice tongs.....	30 “
Imitation precious stones, not set.....	10 “
Incandescent and arc lamps.....	30 “
Incubators.....	25 “
Indian corn. See Corn.	
India-rubber elastic thread.....	Free.
India-rubber boots and shoes; rubber belting, rubber cement and all manufactures of India-rubber and gutta-percha, n.o.p.....	25 per cent.
India-rubber clothing and clothing made water-proof with India-rubber, rubber or gutta-percha hose, and cotton or linen hose lined with rubber, rubber mats or matting, and rubber packing.....	35 “
India-rubber, viz.: Rubber and gutta-percha, crude caoutchouc or india-rubber, unmanufactured; powdered rubber and rubber waste; hard rubber in sheets but not further manufactured, and recovered rubber and rubber substitute.....	Free.

DUTY.

India-rubber, viz.: Sheet rubber, soft.....	25 per cent.
India-rubber cloth, or cloth flocked or coated with rubber, n.o.p.....	30   “
India-rubber water beds.....	25   “
Indigo, indigo paste and extract of, and indigo auxiliary or zinc dust.....	Free.
Indurated fibre, vulcanized fibre, kartavert, and like material, and manufactures of, n.e.s.....	25 per cent.
Ingot moulds.....	Free.
Ink bottles, glass, earthenware or stone.....	30 per cent.
Ink, printing or writing.....	20   “
Ink, shoemakers.....	25   “
Insect powder, Dalmatian.....	20   “
Insects (drugs). See Drugs, crude.....	Free.
Insoles for shoes.....	25 per cent.
Insulators of all kinds.....	25   “
Insurance maps.....	Free.
Iodine, crude.....	“
Ipecacuanha root, unground.....	“
Iris root, unground.....	“
Iron, steel or brass dust.....	20 per cent.
Irons, viz.: Sad or smoothing, hatters' and tailors' irons, plated wholly or in part, or not.....	25   “
Iron or steel masts, or parts thereof, and iron or steel beams, angles, sheets, plates, knees and cable chain for wooden, iron, steel or composite ships and vessels; and iron, steel or brass manufactures which at the time of their importation are of a class or kind not manufactured in Canada, when imported for use in the construction or equipment of ships or vessels.....	Free.
Iron sand or globules or iron shot, and dry putty for polishing glass or granite.....	“
Iron hoop, not exceeding three-eighths of an inch in width, and being twenty-five gauge or thinner, used for the manufacture of tubular rivets.....	Free.
Iron liquor, solutions of acetate or nitrate of iron for dyeing and calico printing.....	“
Iron, scrap iron and scrap steel, old and fit only	

to be re-manufactured, being part of or recovered from any vessel wrecked in waters subject to the jurisdiction of Canada..... Free.

Iron, viz.: Iron or steel scrap, wrought, being waste or refuse, including punchings, cuttings or clippings of iron or steel plates or sheets having been in actual use; crop ends of tin plate bars, or of blooms, or of rails, the same not having been in actual use..... \$1 per ton.

Nothing shall be deemed scrap iron or scrap steel except waste or refuse iron or steel fit only to be re-manufactured in rolling mills.

Iron, viz.: Iron in pigs, iron kentledge and cast scrap iron.....\$2.50 per ton.

Iron, viz.: Ferro-silicon, ferro-manganese, and spiegeleisen..... 5 per cent.

Iron, viz.: Iron or steel ingots, cogged ingots, blooms, slabs, billets, puddled bars and loops or other forms, n.o.p., less finished than iron or steel bars but more advanced than pig iron, except castings..... \$2 per ton.

Iron, viz.: Channel sleigh shoe steel, and channel bars for vehicle tires, when not punched, drilled or further manufactured than rolled, should be rated as being "rolled shapes, n.o.p."..... \$7 "

Iron, viz.: Rolled iron or steel angles, tees, beams, channels, girders and other rolled shapes or sections, weighing less than thirty-five pounds per lineal yard, not punched, drilled or further manufactured than rolled, n.o.p..... \$7 "

Iron, viz.: Roiled iron or steel angles, tees, beams, channels, joists, girders, zeas, stars or other rolled shapes, or trough, bridge, building or structural rolled sections or shapes, not punched, drilled or further manufactured than rolled, n.e.s., and flat eye-bar blanks not punched or drilled..... 10 per cent.

Iron, viz.: Bar iron or steel rolled, whether in coils, rods, bars or bundles, comprising rounds, ovals and squares, and flats; and rolled shapes, n.o.p.; and rolled iron or steel hoop, band, scroll or strip, eight inches or less in width, number eighteen gauge and thicker, n.e.s.....	\$7 per ton.
Iron, viz.: Universal mill or rolled edge bridge plates of steel when imported by manufacturers of bridges.....	10 per cent.
Iron, viz.: Rolled iron or steel plates not less than thirty inches in width, and not less than one-quarter of an inch in thickness, n.o.p....	10 per cent.
Iron, viz.: Rolled iron or steel sheets or plates, sheared or unsheared, and skelp iron or steel, sheared or rolled in grooves, n.e.s.....	\$7 per ton.
Iron, viz.: Skelp iron or steel, sheared or rolled in grooves, when imported by manufacturers of wrought iron or steel pipe for use only in the manufacture of wrought iron or steel pipe in their own factories.....	5 per cent.
Iron, viz.: Rolled iron or steel sheets number seventeen gauge, and thinner, n.o.p.; Canada plates; Russia iron; flat galvanized iron or steel sheets, terne plate, and rolled sheets of iron or steel coated with zinc, spelter or other metal, of all widths or thickness, n.o.p., and rolled iron or steel hoop, band, scroll or strip, thinner than number eighteen gauge, n.e.s.....	5 per cent.
Iron, viz.: Chrome steel.....	15 “
Iron, viz.: Steel, in bars, bands, hoops, scroll or strips, sheets or plates, of any size, thickness or width, when of greater value than two and one-half cents per pound, n.o.p.....	5 “
Iron, viz.: Swedish rolled iron and Swedish rolled steel nail rods under half an inch in diameter for the manufacture of horse-shoe nails.....	15 “
Iron, viz.: Railway fish plates and tie plates...	\$8 per ton.
Iron, viz.: Switches, frogs, crossings and intersections for railways.....	30 per cent.

Iron, viz.: Iron or steel bridges, or parts thereof; iron or steel structural work, columns, shapes or sections, drilled, punched or in any further stage of manufacture than as rolled or cast, n.e.s.....	35 per cent.
Iron, viz.: Forgings of iron or steel of whatever shape or size or in whatever stage of manufacture, n.e.s.; and steel shafting, turned, compressed or polished; and hammered iron or steel bars or shapes, n.o.p.....	30 per cent.
Iron, viz.: Iron or steel castings, in the rough, n.e.s.....	25 per cent.
Iron, viz.: Stove plates, stoves of all kinds, for oil, gas, coal or wood, or parts thereof, and sad or smoothing, hatters' and tailors' irons, plated wholly or in part, or not.....	25 per cent.
Iron, viz.: Springs, axles, axle bars, n.e.s., and axle blanks, and parts thereof, of iron or steel, for railway or tramway, or other vehicles.....	35 per cent.
Iron, viz.: Cast iron pipe of every description.	\$8 per ton.
Iron, viz.: Wrought iron or steel boiler tubes, n.e.s., including flues and corrugated tubes for marine boilers.....	5 per cent.
Iron, viz.: Tubes of rolled steel, seamless, not joined or welded, not more than one and one-half inch in diameter; and seamless steel tubes for bicycles.....	10 per cent.
Iron, viz.: Wrought iron or steel tubing, plain or galvanized, threaded and coupled or not, over two inches in diameter, n.e.s.....	15 per cent.
Iron, viz.: Wrought iron or steel tubing, plain or galvanized, threaded and coupled or not, two inches or less in diameter, n.e.s.....	35 per cent.
Iron, viz.: Other iron or steel pipe or tubing, plain or galvanized, riveted, corrugated, or otherwise specially manufactured, n.o.p.....	30 per cent.
Iron, viz.: Iron or steel fittings for iron or steel pipe, of every description, and chilled iron or steel rolls.....	30 per cent.
Iron, viz.: Steel rails weighing not less than 45 pounds per lineal yard, for use only in the	



tracks of a railway which is employed in the common carrying of goods and passengers and is operated by steam motive power only; provided that this item shall not extend to rails for tracks of a railway which is used for private purposes only, nor shall this item extend to rails for use in the tracks of any electric railway, street railway or tramway.....

Free.

Iron, viz.: Iron and steel railway bars or rails of any form, punched or not, n.e.s., for railways, which term for the purposes of this item shall include all kinds of railways, street railways and tramways, even although they are used for private purposes only, and even although they are not used or intended to be used in connection with the business of common carrying of goods or passengers.....

30 per cent.

Iron, viz.: Blast furnace slag.....

Free.

Iron, viz.: Locomotive and car wheel tires of steel when in the rough.....

Free.

Iron, viz.: Tubes, rolled iron not welded or joined, under one and one-half inch in diameter, angle iron, nine and ten gauge not over one and one-half inch wide, iron tubing lacquered or brass covered, not over one and one-half inch in diameter, all of which are to be cut to lengths for the manufacture of bedsteads, and to be used for no other purpose, and brass trimmings for bedsteads, when imported by or for manufacturers of iron or brass bedsteads, to be used for such purposes only in their own factories, until such time as any of the said articles are manufactured in Canada.....

Free.

Irons, viz.: Sad or smoothing, hatters' and tailors' irons, plated wholly or in part, or not.

25 per cent.

Ironware, viz.: Agate, granite or enamelled iron or steel hollow-ware.....

35 per cent.

Ironware, viz.: Enamelled iron or steel ware, n.e.s.; iron or steel hollow-ware, plain

black, tinned or coated; and nickel and aluminum kitchen or household hollow-ware, n.e.s.....	30 per cent.
Ironware, viz.: Tinware, plain, japanned or lithographed, and all manufactures of tin, n.e.s., and manufactures of galvanized sheet iron or of galvanized sheet steel, n.o.p.	25 per cent.
Iron patterns. See Patterns.....	30 per cent.
Iron, manufactures, articles or wares not specially enumerated or provided for, composed wholly or in part of iron or steel, and whether wholly or partly manufactured .....	30 per cent.
Isinglass .....	25 per cent.
Istle or tampico fibre.....	Free.
Italian cloth, wool or coloured cotton.....	35 per cent.
Ivory and ivory nuts, piano key ivories and veneers of ivory unmanufactured.....	Free.
Ivory black.....	Free.
Ivory, manufactures of, n.o.p.....	20 per cent.

**J**

Jack screws.....	25 per cent.
Jalap root, unground.....	Free.
Jams, jellies and preserves, n.e.s.....	3¼ cents per lb.
Japanned ware, viz.: Tinware, plain, japanned or lithographed, and all manufactures of tin, n.e.s., and manufactures of galvanized sheet iron or of galvanized sheet steel, n.o.p.	25 per cent.
Japans and Japan driers, n.e.s.,.....	20 cents per gall. and
Jars, battery.....	25 per cent.
Jars, glass.....	30 per cent.
Jeans, sateens and coutils, when imported by corset and dress-stay makers for use in the manufacture of such articles in their own factories .....	20 per cent.
Jellies, jams and preserves, n.e.s.....	3¼ cents per lb.
Jerseys, knitted or made from cloth.....	35 per cent.
Jet ornaments, trimmings and sprays (composition) .....	35 per cent.

Jet, raw.....	20 per cent.
Jewel cases, viz.: Fancy writing desks, fancy cases for jewellery, watches, silverware, platedware and cutlery; glove, handkerchief and collar boxes or cases, brush or toilet cases, and all fancy cases for similar fancy articles of any material.....	35 per cent.
Jewellery, for the adornment of the person, including hat pins, hair pins, belt or other buckles, and similar personal ornamental articles, commercially known as jewellery, n.o.p., and all manufactures of gold and silver, n.e.s.....	30 per cent.
Jewellery metal, viz.: Composition metal for the manufacture of jewellery and filled gold watch cases.....	10 per cent.
Jews' harps.....	35 per cent.
Juices. See Lime Juice.	
Junk, old.....	Free.
Jute, hemp or linen bags or sacks.....	20 per cent.
Jute cloth, as taken from the loom, not coloured, cropped, mangled, pressed, calendered nor finished in any way.....	Free.
Jute cloth, uncoloured, not otherwise finished than bleached or calendered.....	10 per cent.
Jute, flax or hemp yarn, plain, dyed or coloured, jute canvas, not pressed or calendered, when imported by the manufacturers of carpets, rugs and mats, jute webbing or jute cloth, hammocks, twines and floor oil cloth, for use in the manufacture of any of these articles only, in their own factories...	Free.
Jute, viz.: All manufactures of hemp, flax or jute, n.e.s., or of flax, hemp and jute combined....	25 per cent.
Jute and jute butts.....	Free.
Jute horse clothing, shaped or otherwise manufactured.....	30 per cent.
Jute or hemp carpets, rugs, mats and matting..	25 per cent.
Jute prepared for surgical dressings.....	20 per cent.
Jute rags.....	Free.
Jute twine, n.e.s.....	25 per cent.
Jute webbing.....	20 per cent.

# K

## DUTY.

Kainite, for fertilizers, uncompounded and un-manufactured.....	Free.
Kartavert, vulcanized fibre, indurated fibre, and like material, and manufactures of, n.e.s.....	25 per cent.
Kaurie gum.....	Free.
Kelp.....	Free.
Kerosene and coal oil. See Oils.	
Kerosene and coal oil fixtures, or parts thereof.	30 per cent.
Kettle ears, tinned iron.....	30 per cent.
Keys, clock and watch.....	25 per cent.
Keys, n.e.s.....	30 per cent.
Kipperd herring, preserved in oil.....	30 per cent.
Kipperd herring, preserved or prepared (not in oil).....	25 per cent.
Kitchen knives, plated or not, n.o.p.....	30 per cent.
Kites, paper, as toys.....	35 per cent.
Knife blades or blanks, and table forks of iron or steel in the rough, not handled, filed, ground or otherwise manufactured.....	10 per cent.
Knife or other polish or composition, n.o.p.....	25 per cent.
Knitted goods, n.e.s., undershirts and drawers, and hosiery of all kinds, n.e.s.....	35 per cent.
Knitting machines.....	25 per cent.
Knitting machine needles.....	30 per cent.
Knitting needles and crochet needles or hooks of any material or kind.....	30 per cent.
Knives, viz.: Carvers, knives and forks of steel, butcher and table steels, oyster, bread, kitchen, cooks', butcher, shoe, farrier, putty, hacking and glaziers' knives, cigar knives, spatulas or palette knives, razors, erasers or office knives, pen, pocket, pruning, sportsmen's or hunters' knives, manicure files, scissors, trimmers; barbers', tailors' and lamp shears, horse and toilet clippers, and all like cutlery, plated or not, n.o.p.,—When any of the above articles are imported in cases or cabinets, the cases or cabinets shall be dutiable at the same rate as their contents.....	30 per cent.

DUTY.

Knives, viz.: Hay, straw, and edging knives, n.e.s.....	25 per cent.
Knobs, viz.: Wood door knobs, plain, un- mounted.....	25 per cent.
Kryolite or cryolite, mineral.....	Free.

**L**

Labels for cigar boxes, fruits, vegetables, meats, fish, confectionery or other goods or wares; shipping, price or other tags, tickets or labels, and railroad or other tickets, whether lithographed or printed, or partly printed, n.e.s.....	35 per cent.
Lac, crude, seed, button, stick and shell.....	Free.
Laces, boot, shoe and stay, of any material.....	30 per cent.
Laces, viz.: Embroideries, n.e.s., laces, braids, fringes, cords, elastic, round or flat; hand- kerchiefs of all kinds; lace collars and all similar lace goods; lace nets and nettings of cotton, linen, silk or other material; shams, curtains, when made up, trimmed or untrimmed.....	35 per cent.
Lacquers, viz.: Paints and colours, ground in spirits, and all spirit varnishes and lac- quers.....	\$1.12½ per gall.
Lacquers, varnishes, japans, japan driers, liquid driers, and oil finish, n.e.s.....	20 cts per gall. and 20 per cent.
Ladies' companions.....	35 per cent.
Lamb and mutton, fresh.....	35 per cent.
Lambs' wool, prepared for surgical dressing....	20 per cent.
Lamp black and ivory black.....	Free.
Lamp chimneys.....	30 per cent.
Lamp mantles, for Auer and similar lights.....	20 per cent.
Lamp or gas shades, silk or paper.....	30 per cent.
Lamp shade blanks of celluloid.....	10 per cent.
Lamps, miners' safety, when imported for use exclusively in mining, smelting, reducing or refining.....	Free.
Lamps, side-lights and head-lights, lanterns, chandeliers, gas, coal, or other oil fixtures	



and electric light fixtures, or metal parts thereof, including lava or other tips, burners, collars, galleries, shades and shade holders.....	30 per cent.
Lamp springs, and glass bulbs for electric lights.....	10 per cent.
Lamp wicks.....	25 per cent.
Land Sides. See Mould Boards.	
Lanterns, magic, and slides therefor.....	25 per cent.
Lanterns, paper or Chinese .....	35 per cent.
Lanterns, n.e.s.....	30 per cent.
Lap dusters of all kinds.....	30 per cent.
Lard, lard compound and similar substances, cottolene and animal stearine of all kinds, n.e.s.....	2 cents per lb.
Lard oil.....	25 per cent.
Last blocks, rough hewn or sawn only.....	Free.
Lasts, wood.....	25 per cent.
Lasts, wood, with galvanized sheet iron soles..	25 per cent.
Lasts, wood, with plain iron soles.....	30 per cent.
Lastings, mohair cloth, or other manufactures of cloth, when imported by manufacturers of buttons for use in their own factories, and woven or made in patterns of such size, shape or form, or cut in such manner as to be fit for covering buttons exclusively—These conditions to be ascertained by special examination by the proper officer of Customs, and so certified on the face of each entry.....	Free.
Laths.....	Free.
Laundry bluing of all kinds.....	25 per cent.
Lava, unmanufactured.....	Free.
Lavender water. See Perfumed Spirits.	
Lawn mowers.....	35 per cent.
Lawn tennis nets, n.o.p.....	30 per cent.
Lead, viz.: Tea lead and tinfoil.....	Free.
Lead, bars and in sheets.....	25 per cent.
Lead, nitrate and acetate of, not ground.....	Free.
Lead, old, scrap, pig and block.....	15 per cent.
Leadpencils, pens, penholders and rulers, of all kinds.....	25 per cent.

Lead, pig, when refined outside of Canada from lead bullion which has been produced from Canadian silver lead ores smelted in Canada, shall be admitted into Canada, until otherwise provided, upon payment of duty on the cost of refining the pig lead, as determined by the Minister of Customs, subject to regulations.

Lead pipe, lead shot and lead bullets.....	35 per cent.
Lead, manufactures of, n.o.p.....	30 per cent.
Leather-board, leatheroid, and manufactures thereof, n.o.p.....	25 per cent.
Leather, viz.: Dongola, cordovan, calf, sheep, lamb, kid or goat, kangaroo, alligator, or other upper leather, and all leather, dressed, waxed, glazed or further finished than tanned, n.e.s.; harness leather, and chamois skin.....	17½ per cent.
Leather, viz.: Skins for morocco leather, tanned but not further manufactured; sole leather, and belting leather, of all kinds; tanners' scrap leather; and leather and skins, n.o.p..	15 per cent.
Leather, viz.: Glove leathers, tanned or dressed, coloured or uncoloured, when imported by glove manufacturers for use in their own factories in the manufacture of gloves	10 per cent.
Leather, viz.: Manufactures of raw hide, and all manufactures of leather, n.o.p.....	25 per cent.
Leather, viz.: Japanned, patent or enamelled leather and morocco leather.....	25 per cent.
Leather belting, or belting of other material, n.e.s.....	20 per cent.
Leather boots and shoes, and slippers, of any material, n.e.s. ....	25 per cent.
Leather and harness dressing.....	25 per cent.
Leather laces.....	30 per cent.
Leaves (drug). See Drugs.....	Free.
Leeches.....	Free.
Leghorn hats, unfinished, caplins and Manilla hoods.....	Free.
Lemons. See Oranges.	
Lemon peel, candied.....	½ cent per lb and 35 per cent.

DUTY.

Lemon, citron and orange rinds in brine.....	Free.
Lemon squeezers, made wholly of glass.....	20 per cent.
Lenos, cotton, white, bleached or unbleached..	25 per cent.
Lenos, cotton, coloured.....	35 per cent.
Lentils.....	20 per cent.
Letter copying books.....	35 per cent.
Letter heads, printed.....	35 per cent.
Letters, paper, gummed or not.....	35 per cent.
Letters, viz.: Signs, of any material, framed or not; and letters, of any material, for signs or similar use.....	30 per cent.
Lichens, prepared or not.....	Free.
Licorice. See Liquorice.	
Life-boats and life-saving apparatus specially imported by societies established to en- courage the saving of human life.....	Free.
Lilies of the valley, spiræa, bulbs, corms, tubers, and rhizomes.....	Free.
Limes. See Oranges.	
Lime .....	20 per cent.
Lime, acetate of.....	20 per cent.
Lime, chloride of, in packages of not less than 25 pounds weight.....	Free.
Lime juice, crude only.....	Free.
Lime juice and fruit juices, fortified with or containing not more than twenty-five per cent. of proof spirits.....	60 cents per gal.
Lime juice and fruit juices, when containing more than twenty-five per cent. of proof spirits.....	\$2 per gal.
Lime juice and other fruit syrups and fruit juices, n.o.p.....	20 per cent.
Lime, sulphate of (gypsum crude).....	Free.
Lincrusta walton, wall decorations.....	35 per cent.
Linen bags or sacks.....	20 per cent.
Linen clothing. See Clothing.....	35 per cent.
Linen damask, stair linen, diaper, napkins, doylies, table and tray cloths, sheets, quilts, towels, and like articles of linen or cotton, or of linen and cotton combined, made up or not, n.o.p.....	30 per cent.
Linen, manufactures of, n.e.s.....	25 per cent.

Linen rags.....	Free.
Liniments. See Proprietary Medicines.	
Linoleum, viz.: Enamelled carriage, floor, shelf, and table oil-cloth, linoleum, and cork mat- ting or carpets.....	30 per cent.
Linseed or flaxseed oil, raw or boiled, lard oil, neatsfoot oil and sesame seed oil.....	25 per cent.
Lint, prepared for surgical dressing.....	20 per cent.
Liquorice paste and liquorice in roll or sticks...	20 per cent.
Liquorice root, unground.....	Free.
Litharge .....	Free.
Lithographic presses. See Printing presses.....	10 per cent.
Lithographic stones, engraved.....	30 per cent.
Lithographic stones, not engraved.....	20 per cent.
Litmus and all lichens, prepared or not.....	Free.
Lobsters, boiled.....	25 per cent.
Lobsters, live.....	20 per cent.
Locks, n.e.s.....	30 per cent.
Locomotives for railways, n.e.s.....	35 per cent.
Locomotive and railway passenger, baggage and freight cars, being the property of railway companies in the United States, running upon any line of road crossing the frontier, so long as Canadian cars and loco- motives are admitted free under similar cir- cumstances into the United States, under regulations prescribed by the Minister of Customs .....	Free.
Locomotive and car wheel tires of steel, in the rough.....	Free.
Locust beans and locust bean meal.....	Free.
Logs and round unmanufactured timber, n.e.s.	Free.
Logwood, extract of, and ground logwood.....	Free.
Lotions. See Proprietary Medicines.	
Lozenges. See Proprietary Medicines.	
Lubricating oils. See Oils.	
Lumber or timber or wood, viz.: Lumber and timber planks and boards of amaranth, cocoboral, boxwood, cherry, chestnut, walnut, gumwood, mahogany, pitch pine, rosewood, sandal-wood, sycamore, Spanish cedar, oak, hickory, white-wood, African	

teak, black-heart ebony, lignum vitæ, red cedar, red-wood, satin-wood and white ash, when not otherwise manufactured than rough-sawn or split or creosoted, vulcanized or treated by any other preserving process; sawed or split boards, planks, deals and other lumber when not further manufactured than dressed on one side only or creosoted, vulcanized or treated by any preserving process; pine and spruce clapboards; timber or lumber hewn or sawed, squared or sided or creosoted; laths, pickets and palings; staves not listed or jointed of wood of all kinds; fire-wood, handle, heading, stave and shingle bolts, hop poles, fence posts, railway ties; hubs for wheels, posts, last blocks, wagon, oar, gun, heading and all like blocks or sticks rough hewn, or sawed only; felloe of hickory wood, rough sawn to shape only, or rough sawn and bent to shape, not planed, smoothed or otherwise manufactured; hickory billets and hickory lumber, sawn to shape for spokes of wheels, but not further manufactured; hickory spokes, rough turned, not tenoned, mitred, throated, faced, sized, cut to length, round tenoned or polished; shingles of wood; the wood of the persimmon and dogwood trees; and logs and round unmanufactured timber, ship timber or ship planking, not specially enumerated or provided for in this Act.....

Free.

Lumber, viz.: Sawed boards, planks, and deals planed or dressed on one or both sides, when the edges thereof are jointed or tongued and grooved.....

25 per cent.

Lumber and timber, manufactured, n.e.s.....

20 per cent.

Lye, concentrated.....

20 per cent.

**M**

Maccaroni and vermicelli.....

25 per cent.



DUTY.

Mace and nutmegs.....	25 per cent.
Machine card clothing.....	25 per cent.
Machinery, viz.: Strength testing machines of all kinds.....	30 per cent.
Machinery, viz.: Steam engines, boilers, ore crushers and rock crushers, stamp mills, Cornish and belted rolls, rock drills, air compressors, cranes, derricks, percussion coal cutters, pumps, n.e.s., windmills, horse-powers, portable engines, threshers, separators, fodder or feed cutters, potato diggers, grain crushers, fanning mills, hay tedders, farm waggons, slot machines and typewriters, and all machinery composed wholly or in part of iron or steel, n.o.p.....	25 per cent.
Machinery, viz.: Elevators of floating dredges used in mining submerged alluvial gold-bearing deposits.....	Free.
Machinery imported exclusively for mining, smelting and reducing, viz.: Coal cutting machines except percussion coal cutters, coal heading machines, coal augers and rotary coal drills, core drills, miners' safety lamps, coal washing machinery, coke-making machinery, ore drying machinery, ore roasting machinery, electric or magnetic machines for separating or concentrating iron ores, blast furnace water jackets, converters for metallurgical processes in iron or copper, briquette making machines, ball and rock emery grinding machines, copper plates, plated or not, machinery for extraction of precious metals by the chlorination or cyanide processes, monitors, giants and elevators for hydraulic mining, amalgam safes, automatic ore samplers, automatic feeders, jigs, classifiers, separators, retorts, buddles, vanners, mercury pumps, pyrometers, bullion furnaces, amalgam cleaners, gold mining slime tables, blast furnace blowing engines, wrought iron tubing, butt or lap welded, threaded or coupled or not, not	

less than 2½ inches diameter, when imported for use exclusively in mining, smelting, reducing or refining.....	Free.
Machinery of a class not made in Canada, when imported exclusively for use in factories for the manufacture of beet root sugar.....	Free.
Madder and munjeet, or Indian madder, ground or prepared, and all extracts of.....	Free.
Magazines, viz.: Newspapers, and quarterly, monthly and semi-monthly magazines, and weekly literary papers, unbound; and tailors', milliners' and mantle-makers' fashion plates.....	Free.
Magic lanterns and slides therefor, n.e.s.....	25 per cent.
Magnesia, citrate of.....	20 per cent.
Magnesia, fluid.....	25 per cent.
Mallets, wood.....	30 per cent.
Malt, extract of, (non-alcoholic) for medicinal and baking purposes.....	25 per cent.
Malt, upon entry for warehouse, subject to Excise regulations.....	15 cents per bush.
Mandarine and tangerine oranges dutiable as oranges.	
Manganese, oxide of.....	Free.
Mangles.....	25 per cent.
Mangoes.....	Free.
Mangold seed.....	Free.
Manicure files, plated or not, n.o.p. When imported in cases or cabinets, the cases or cabinets shall be dutiable at same rate as contents.....	30 per cent.
Manilla grass, dried, but not further manufactured.....	Free.
Manilla hoods, caplins and leghorn hats, unfinished.....	Free.
Mantels, marble.....	35 per cent.
Mantels, slate.....	30 per cent.
Mantles, wool cloth.....	35 per cent.
Manure, guano, and other animal and vegetable manure, uncompounded or unmanufactured	Free.
Manure, viz.: fertilizers, compounded or manufactured.....	10 per cent.
Manure spreaders.....	20 per cent.

DUTY.

Manuscripts and insurance maps.....	Free.
Maple sugar and maple syrup.....	20 per cent.
Maps, insurance.....	Free.
Maps and charts, for the use of schools for the blind.....	Free.
Maps and charts, n.e.s.....	20 per cent.
Marble and granite, rough, not hammered or chiselled.....	15 per cent.
Marble and granite, sawn only.....	20 per cent.
Marble or granite, n.e.s., and all manufactures of marble or granite, n.o.p.....	35 per cent.
Marble dust.....	20 per cent.
Marble statuettes.....	35 per cent.
Marmalade.....	3¼ cents per lb.
Masks and foils, fencing.....	30 per cent.
Mastic gum.....	Free.
Masts, iron or steel, or parts of, for ships.....	Free.
Matches, wax.....	20 per cent.
Matches, wood.....	25 per cent.
Mathematical and optical instruments, n.e.s....	25 per cent.
Matrices. See Stereotypes.	
Mats and matting, rubber.....	35 per cent.
Mats, carpeting, rugs and matting of cocoa, straw, hemp or jute; carpet linings and stair pads.....	25 per cent.
Mats, door or carriage, n.e.s.....	35 per cent.
Mats, viz.: Turkish or imitation Turkish or other rugs or carpets; and carpets, n.e.s....	35 per cent.
Matting, viz.: Cork matting or carpet.....	30 per cent.
Mattocks and picks, and eyes or polls for same.	30 per cent.
Mattresses, hair, spring, and all other.....	30 per cent.
Meal when damaged by water in transit. See Flour.	
Meal, buckwheat meal or flour.....	¼ cent per lb.
Meal, viz.: Corn meal, including the duty on the barrel.....	25 cents per bbl.
Meal, oat.....	20 per cent.
Meal, wheat, including the duty on the barrel .....	60 cents per bbl.
Measures, tape, of all kinds.....	25 per cent.
Meats, viz.: Canned meats, and canned poultry and game, extracts of meats and fluid beef not medicated, and soups.....	25 per cent.

DUTY.

Meats, viz. : Mutton and lamb, fresh.....	35 per cent.
Meats, fresh, n.e.s.....	3 cents per lb.
Meats, n.e.s., (when in barrel, the barrel to be free)	2 cents per lb.
Meats, viz. : Poultry and game, n.o.p.....	20 per cent.
Meat choppers, household.....	30 per cent.
Medals of brass, bronze or copper, plated or not, n.e.s.....	30 per cent.
Medals of Gold or silver, n.e.s.....	30 per cent.
Medals, viz. : Cabinets of coins, collections of medals and other antiquities, including collections of postage stamps; gold and silver coins, except United States silver coin; medals of gold, silver or copper, and other metallic articles actually bestowed as trophies or prizes, and received and accepted as honorary distinctions, and cups or other prizes won in <i>bona fide</i> competitions.....	Free.
Medicines. See Proprietary medicines.	
Meerschäum, crude or raw.....	Free.
Meerschäum pipes.....	35 per cent.
Melons.....	25 per cent.
Menageries, horses, cattle, carriages and harness of, under regulations prescribed by Controller of Customs.....	Free.
Mercury or quicksilver.....	Free.
Metal composition for the manufacture of jewellery and filled gold watch cases.....	10 per cent.
Meters, electric.....	25 per cent.
Meters, gas.....	35 per cent.
Meters, water.....	25 per cent.
Mica.....	20 per cent.
Microscopes.....	25 per cent.
Middlings, a low grade flour, including the duty on the barrel.....	60 cents per bbl.
Military stores and munitions of war for use of Canadian militia, when imported by the Dominion Government or any of the Departments thereof.....	Free.
Milk, condensed (weight of the package to be included in the weight for duty).....	3¼ cents per lb.
Milk food and all similar preparations, and condensed coffee with milk.....	30 per cent.

DUTY.

Mill board, not straw board.....	10 per cent.
Millet seed, when in bulk or in large parcels.....	10 per cent.
Millet seed, when put up in small papers or parcels.....	25 per cent.
Mimeographs .....	30 per cent.
Mince meat.....½ cent per lb. and	35 per cent.
Mineralogical specimens.....	Free.
Mineral pulp.....	20 per cent.
Mineral waters, natural, not in bottle, under regulations prescribed by the Controller of Customs.....	Free.
Mineral water, in bottles.....	20 per cent.
Mineral wool.....	20 per cent.
Mining and smelting machinery. See Machinery.	
Mirrors, bevelled or not.....	35 per cent.
Mirror plates, silvered, bevelled or not.....	35 per cent.
Mistletoe boughs.....	20 per cent.
Mitts and gloves, of all kinds.....	35 per cent.
Models, viz.: Casts, as models for the use of schools of design.....	Free.
Models of inventions, and of other improve- ments in the arts, but no articles or article shall be deemed a model which can be fitted for use.....	Free.
Mohair yarns.....	Free.
Molasses, second process, or molasses derived from the manufacture of "molasses sugar," testing by polariscope less than 35 degrees, when imported by manufacturers of black- ing, for use in their own factories in the manufacture of blacking, conditional that the importers shall, in addition to making oath at the time of entry that such molasses is imported for such use and will not be used for any other purpose, cause such molasses to be at once mixed in a proper tank made for the purpose with at least one-fifth of the quantity thereof of cod, or other oil, whereby such molasses may be rendered unfit for any other use, such mix- ing to be done in the presence of a Customs officer at the expense of the importer, and	



under such further regulations as may from time to time be considered necessary in the interest and for the protection of the revenue, and that until such mixing is done and duly certified on the face of the entry thereof by such Customs officer, the entry shall be held to be incomplete and the molasses subject to the usual rate of duty as when imported for any other purpose..... Free.

Molasses, n.e.s. See Sugar.

Moleskins..... 35 per cent.

Moquette ..... 35 per cent.

Morphine ..... 20 per cent.

Mosaic flooring of any material ..... 30 per cent.

Moss, viz.: Iceland moss or other mosses, seaweed and seaweed, crude or in their natural state, or cleaned only..... Free.

Mother of pearl, and other shells, unmanufactured ..... Free.

Motors, electric..... 25 per cent.

Mould boards, or shaves, or plough plates, land-sides, and other plates for agricultural implements, when cut to shape from rolled plates of steel, but not moulded, punched, polished or otherwise manufactured ..... 5 per cent.

Mould boards, plough plates, etc., finished, as parts of ploughs..... 20 per cent.

Mouldings of wood, plain, gilded or otherwise further manufactured ..... 25 per cent.

Moulds, viz.: Ingot moulds ..... Free.

Mower and reaper knives..... 20 per cent.

Mowing machines, harvesters self-binding or without binders, binding attachments, reapers, cultivators, ploughs, harrows, horse-rakes, seed-drills, manure-spreaders, weeders, and malleable sprocket or link-belted chain for binders..... 20 per cent.

Mucilage, and liquid, powdered or sheet glue.... 25 per cent.

Mufflers..... 35 per cent.

Muffs and satchels combined..... 30 per cent.

Mule shoes ..... 30 per cent.

DUTY.

Munjeet, ground or prepared, and all extracts of.	Free.
Muriatic and nitric acid, and all mixed acids....	20 per cent.
Mushrooms, fresh.....	25 per cent.
Mushrooms, canned or bottled, the weight of the can or bottle to be included in the weight for duty.....	1½ cents per lb.
Mushroom spawn .....	Free.
Music, printed, bound or in sheets .....	10 per cent.
Musical instruments, viz.: Cat-gut or gut cord, for musical instruments .....	Free.
Musical instruments for bands, when imported by and for the use of the Army and Navy...	Free.
Musical instruments, viz.: Pianofortes, organs and musical instruments of all kinds, n.e.s..	30 per cent.
Musical instruments, viz.: Brass band instruments, (to be interpreted as instruments for brass bands, and to include reed instruments and drums, but does not cover string instruments), parts of pianofortes and parts of organs.....	25 per cent.
Provided that musical instrument cases shall be dutiable at the same rate as their contents, when imported containing the instruments.	
Musical instrument cases, n.o.p.....	30 per cent.
Musical instruments, typewriters and tablets with movable fixtures, when imported by and for the use of schools for the blind, and being and remaining the sole property of the governing bodies of the said schools and not of private individuals; the above particulars to be verified by special affidavit on each entry when presented.....	Free.
Musical instruments, being the property of Companies of musicians entering Canada for the purpose of giving public concerts, shall in all cases be entered for duty in accordance with the law, and that the Minister of Customs may grant a refund of ninety per cent. of the duties so paid, on being fully satisfied that the said instruments have been duly re-exported, provided	

that such re-exportation takes place within one month of the date of such import entry, and that said instruments have been fully identified at the time of making entry of the same by an officer of Customs. And further, that any Collector of Customs may permit any musical instrument to be imported and used on not more than two occasions, within the limits of his own port, under such precautions or provisions as he may consider necessary to secure the due exportation thereof immediately after such use, that no instrument or instruments so admitted shall be allowed to be removed to any other port unless the above conditions have been complied with.

Music stands, iron and wood.....	30 per cent.
Musk, in pods or in grain .....	Free.
Muskets. See Guns.....	30 per cent.
Muslins, coloured or printed.....	35 per cent.
Muslins, white or grey, bleached or unbleached.	25 per cent.
Mustard cake.....	15 per cent.
Mustard, French, liquid.....	35 per cent.
Mustardseed.....	Free.
Mustard, ground.....	25 per cent.
Mutton and lamb, fresh.....	35 per cent.

## N

Nails, viz.: Brass and copper nails, tacks, rivets and burrs or washers.....	30 per cent.
Nails, viz.: Brass-headed chair and rubber-headed nails.....	30 per cent.
Nails, viz.: Composition nails and spikes, and sheathing nails.....	15 per cent.
Nails, viz.: Iron or steel cut nails and spikes (ordinary builders'), and railroad spikes...	½ cent per lb.
Nails, viz.: Iron or steel shoe tacks, and ordinary cut tacks, leathered or not, brads, sprigs and shoe nails, double-pointed tacks and other tacks of iron and steel, n.o.p.....	35 per cent.
Nails, viz.: Wire nails of all kinds, n.o.p.....	⅔ cent per lb.

Nails, viz.: Wrought and pressed nails and spikes, trunk, clout, coopers', cigar box, Hungarian, horse-shoe and other nails, n.e.s.; horse, mule and ox shoes.....	30 per cent.
Naphtha. See Oils.	
Napkins, linen or cotton.....	30 per cent.
Natural history, viz.: Specimens, models and wall diagrams for illustration of natural history for universities and public museums.	Free.
Neatsfoot oil.....	25 per cent.
Necklets of gold or silver.....	30 per cent.
Necklets of strung beads.....	35 per cent.
Neckties, cotton, linen or silk.....	35 per cent.
Nectarines.....	20 per cent.
Needles, of any material or kind, including knitting needles and crochet needles or hooks, and pins manufactured from wire of any metal, n.o.p.....	30 per cent.
Needles, surgical.....	Free.
Nets and nettings, lace, of cotton, linen, silk or other material.....	35 per cent.
Nets for use of fisheries. See Fish-hooks.	
Nets, viz.: Hammocks, lawn-tennis nets, sportsmen's fish nets, and other articles manufactured of twine, n.o.p.....	30 per cent.
Netting, of woven wire (not fencing).....	30 per cent.
Netting, painted cotton (an imitation of wire cloth).....	35 per cent.
Newspapers and quarterly, monthly and semi-monthly magazines, and weekly literary papers unbound; and tailors', milliners' and mantle-makers' fashion plates.....	Free.
Newspapers or supplemental editions or parts thereof, partly printed and intended to be completed and published in Canada.....	25 per cent.
Nickel.....	Free.
Nickel and aluminum kitchen or household hollow-ware, n.e.s.....	30 per cent.
Nickel and German silver in ingots, blocks, bars, strips, sheets or plates, unmanufactured....	Free.
Nickel silver, German and Nevada silver, manufactures of, n.o.p., not plated.....	25 per cent.

Nickel silver, German and Nevada silver, manufactures of, n.e.s., plated.....	30 per cent.
Nickel anodes.....	10 per cent.
Nickel salts.....	20 per cent.
Nitrate of ammonia.....	Free.
Nitrate of lead, not ground.....	Free.
Nitrate of potash (saltpetre).....	Free.
Nitrate of soda or cubic nitre.....	Free.
Nitre, sweet spirits of. See Nitrous ether.	
Nitric and muriatic acid, and all mixed acids....	20 per cent.
Nitrite of soda.....	Free.
Nitro-glycerine .....	3 cents per lb.
Nitrous ether, sweet spirits of nitre and aromatic spirits of ammonia.....	\$2.40 per gal. and 30 per cent.
Noils, being the short wool which falls from the combs in worsted factories.....	Free.
Notes, unsigned.....	35 per cent.
Nutgalls and extracts thereof.....	Free.
Nutmegs and mace.....	25 per cent.
Nuts, almonds, shelled, from countries entitled to the advantages of the French treaty...3½	cents per lb.
Nuts, all others, n.o.p., shelled or not, from countries entitled to the advantages of the French treaty.....	2 cents per lb.
Nuts, cocoa, when imported from place of growth by a vessel direct to a Canadian port.....	50 cents per 100.
Nuts, cocoa, n.e.s.....	\$1 per 100.
Nuts (crude drug). See Drugs.....	Free.
Nuts of all kinds, n.o.p.....	2 cents per lb.
Nuts, shelled, n.e.s.....	5 cents per lb.
Nuts, viz.: Almonds, walnuts, Brazil nuts, pecans and shelled peanuts, n.e.s.....	3 cents per lb.
Nuts, viz.: Iron or steel nuts, washers, rivets and bolts, with or without threads, and nut, bolt and hinge blanks, and T and strap hinges of all kinds, n.e.s...¾	cent per lb. and 25 per cent.
Nux vomica beans, crude only.....	Free.



Oak and oak bark, extract of.....	Free.
Oak bark and ground oak bark.....	Free.



DUTY.

Oakum .....	Free.
Oakum, prepared for surgical dressing.....	20 per cent.
Oak blocks, rough hewn or sawn only.....	Free.
Oars, wood.....	25 per cent.
Oats.....	10 cents per bush.
Oatmeal.....	20 per cent.
Ochres and ochrey earths. See Colours.	
Oil and ottar of roses.....	Free.
Oil finish, n.e.s.....	20 cents per gall. and 20 per cent.
Oils, <i>hair</i> , (non-alcoholic), perfumed or not.....	30 per cent.
Oils, viz.: Crude petroleum, fuel and gas oils (other than naphtha, benzine and gasoline), when imported by manufacturers (other than oil refiners) for use in their own fac- tories for fuel purposes or for the manufac- ture of gas.....	2½ cents per gall.
Oils, viz.: Illuminating oils, composed wholly or in part of the products of petroleum, coal, shale or lignite, costing more than thirty cents per gallon.....	25 per cent.
Oils, coal and kerosene, distilled, purified or re- fined, naphtha and petroleum, and pro- ducts of petroleum, n.e.s.....	5 cents per gall.
Oils, lubricating, composed wholly or in part of petroleum, costing less than twenty-five cents per gallon.....	5 cents per gall.
Oils, lubricating, n.e.s., and axle grease.....	25 per cent.
Barrels containing petroleum or products, or any mixture of which petroleum forms a part, when such contents are chargeable with a specific duty.....	20 cents each.
Oils, <i>carbolic</i> or <i>heavy</i> .....	Free.
Oil, castor.....	20 per cent.
Oil, cod liver, the product of the fisheries of Newfoundland, imported thence to Canada direct, until proclaimed otherwise by Gov- ernor-in-Council.....	Free.
Oil, <i>cod liver</i> , n.e.s.....	20 per cent.
Oil, cotton seed, when imported by manufac- turers of liquid annatto, to be used in their factories exclusively in the manufacture of liquid annatto.....	Free.

DUTY.

Oil, cotton seed.....	20 per cent.
Oils, essential.....	10 per cent.
Oil, <i>lard</i> .....	25 per cent.
Oil, linseed or flaxseed, raw or boiled, lard oil, neatsfoot oil and sesame seed oil.....	25 per cent.
Oil, <i>neatsfoot</i> .....	25 per cent.
Oil, olive, for manufacturing soap or tobacco, or for canning fish.....	Free.
Oil, <i>olive</i> , n.e.s.....	20 per cent.
Oil, <i>sesame</i> seed.....	25 per cent.
Oil, spermaceti, whale and other fish oils, and all other articles the produce of the fisheries, not specially provided for.....	20 per cent.
Oil, tallow, not mixed with any other ingredient.....	20 per cent.
Oils, viz.: <i>Cocoanut</i> and <i>palm</i> , in their natural state.....	Free.
Oil cake and oil cake meal, cotton seed cake and cotton seed meal, and palm nut cake and meal.....	Free.
Oil-cloth, viz.: Enamelled carriage, floor, shelf, and table oil-cloth, linoleum, and cork matting or carpets.....	30 per cent.
Oiled cloth and oiled silk, and tape or other textile India-rubbered, flocked or coated, n.o.p.....	30 per cent.
Oiled silk. See Oiled cloth.....	30 per cent.
Ointments. See Proprietary Medicines.	
Oleographs. See Chromos.	
Oleo-stearine and degrass.....	Free.
Olive oil, for manufacturing soap or tobacco, or for canning fish.....	Free.
Olive oil, n.e.s.....	20 per cent.
Olives, dried.....	25 per cent.
Olives, green.....	20 per cent.
Olives, pickled.....	35 per cent.
Onions.....	25 per cent.
Opera, field and marine glasses.....	25 per cent.
Opium, crude, the outward ball or covering to be free of duty.....	\$1 per lb.
Opium, powdered.....	\$1.35 per lb.
Opium, prepared for smoking.....	\$5 per lb.

Ophthalmoscopes, Ophthalmometers, rectinoscopes, refractometers and prisoptometers.....	(file 37648-1898).....	Free.
Optical goods, viz.: Opera, field, and spy glasses, telescopes, microscopes, stereoscopes, magic lanterns and slides, etc.....		25 per cent.
Optical goods, viz.: Spectacles and eyeglasses ....		30 per cent.
Optical goods, viz.: Spectacle and eyeglass frames and metal parts thereof.....		20 per cent.
Optical instruments, n.e.s.....		25 per cent.
Oranges, lemons and limes, in boxes of capacity not exceeding two and one-half cubic feet .....		25 cents per box
In one-half boxes, capacity not exceeding one and one-fourth cubic feet...		13 cents per half box.
In barrels not exceeding in capacity that of the 196 pounds flour barrel.....		55 cents per bbl.
In cases and all other packages.....		10 cents per cubic foot, holding capacity.
In bulk.....		\$1.50 per 1,000 oranges, lemons or limes.
Orange or lemon peel, candied...½ cent per lb. and		35 per cent.
Orange, lemon and citron rinds, in brine.....		Free.
Orchids.....		Free.
Ore crushers, n.e.s.....		25 per cent.
Ores of metals of all kinds.....		Free.
Organs and pianofortes .....		30 per cent.
Organs and pianofortes, parts of.....		25 per cent.
Ornaments of alabaster, spar, amber, terra cotta, or composition; statuettes and bead ornaments, n.e.s.....		35 per cent.
Orris root, unground.....		Free.
Osiers, unmanufactured.....		Free.
Ottar or attar of roses and oil of roses.....		Free.
Oxalic acid.....		Free.
Oxides. See Colours.		
Ox shoes.....		30 per cent.
Oysters. See Fish.		
Oyster knives, plated or not, n.o.p.....		30 per cent.
Packing, rubber.....		35 per cent.
Padding, jute or linen.....		25 per cent.
Padding, woollen.....		35 per cent.
Paddy. See Rice, unhulled.		

Pads, viz.: Hair-brush pads.....	Free.
Pails and tubs of wood; churns, brooms and whisks, washboards, pounders and rolling pins.....	20 per cent.
Paints. See Colours.	
Paintings, drawings, prints, engravings, pho- tographs and pictures, n.o.p.....	20 per cent.
Paintings in oil or water colours, by artists of well-known merit, or copies of the old masters by such artists; and paintings, in oil or water colours, the production of Canadian artists, under regulations to be made by the Controller of Customs.....	Free.
Palette knives, plated or not, n.o.p.....	30 per cent.
Palings and pickets.....	Free.
Palm and cocoanut oil in natural state.....	Free.
Palm leaf, unmanufactured.....	Free.
Palm nut cake and meal.....	Free.
Palms, bulbs, corms, tubers, rhizomes, arau- caria, spiræa and lilies of the valley.....	Free.
Pamphlets. See Printed matter.	
Paper carpet lining.....	25 per cent.
Papers, viz.: Albumenized and other papers and films, chemically prepared for photogra- phers' use.....	30 per cent.
Paper, viz.: Printing paper and paper of all kinds, n.e.s.....	25 per cent.
Paper, viz.: Ruled and border and coated pa- pers, papeteries, boxed papers, pads not printed, papier-mache ware, n.o.p.; enve- lopes, and all manufactures of paper, n.e.s.	35 per cent.
Paper, viz.: Straw board, in sheets or rolls; tarred paper, felt or straw board; sand- paper, glass or flint paper, and emery paper or emery cloth.....	25 per cent.
Paper bags or sacks of all kinds, printed or not	25 per cent.
Paper boxes, such as are used by confectioners, plain or printed.....	35 per cent.
Paper insides for albums.....	Free.
Paper letters, gummed or not.....	35 per cent.
Paper, tissue, and crinkled, plain.....	25 per cent.
Paper, toilet.....	25 per cent.

DUTY.

Paper union collar cloth, in rolls or sheets, not glossed or finished.....	15 per cent.
Paper union collar cloth, glossed or finished, in rolls or sheets.....	20 per cent.
Paper waste clippings.....	Free.
Paper, waxed or oiled.....	35 per cent.
Paper, viz.: Hemp paper, made on four cylinder machines and calendered to between .006 and .008 inch thickness for the manufacture of shot shells; primers for shot shells and cartridges, and felt board sized and hydraulic pressed, and covered with paper or uncovered, for the manufacture of gun wads, when such articles are imported by manufacturers of shot shells, cartridges and gun wads, to be used for these purposes only in their own factories, until such times as the said articles are manufactured in Canada: Provided always that the said articles when imported, shall be entered only at such port or ports as are named by the Controller of Customs, and at no other place; samples of such articles to be furnished to the Collector of the said port or ports by the Customs Department for the guidance of the officers when accepting free entries of such materials.....	Free.
Paper cutting machines. See Bookbinders' machines.....	10 per cent.
Paper fasteners, brass.....	30 per cent.
Paper hangings or wall papers, borders or bordering, and window blinds of paper of all kinds.....	35 per cent.
Paper weights, glass.....	20 per cent.
Paper weights, iron, bronze or plated.....	30 per cent.
Papeteries.....	35 per cent.
Paraffine wax.....	30 per cent.
Paraffine wax candles.....	30 per cent.
Parasols of all kinds and materials.....	35 per cent.
Parasol sticks or handles, n.e.s.....	20 per cent.
Parian busts or statuettes.....	35 per cent.
Paris green, dry.....	10 per cent.



Paris white and gilders' whiting.....	Free.
Parsley leaves.....	20 per cent.
Passover bread, not being imported for sale, but for free distribution among the Hebrew community in connection with their relig- ious rites.....	Free.
Patterns, iron, steel, brass or other metal (not being models.).....	30 per cent.
Patterns, wood, which cannot be fitted for use, except as patterns.....	Free.
Paving blocks, made from the slag of blast furnace.....	20 per cent.
Peaches, green, n.o.p., the weight of the package to be included in the weight for duty.....	1 cent per lb.
Peach trees of all kinds, and small peach trees known as June buds.....	3 cents each.
Peanuts, not shelled, n.e.s.....	2 cents per lb.
Peanuts, shelled, n.e.s.....	3 cents per lb.
Pearl card cases.....	30 per cent.
Pearline and other soap powders.....	30 per cent.
Pearl, mother of, not manufactured.....	Free.
Pearls, not polished, set, pierced, or otherwise manufactured.....	Free.
Pearls, polished, but not set, pierced, or other- wise manufactured.....	10 per cent.
Pears.....	20 per cent.
Pear trees of all kinds.....	3 cents each.
Pease seed from Britain.....	Free.
Pease, n.e.s.....	10 cents per bush.
Peas, green, as vegetables.....	25 per cent.
Pecans, shelled, n.e.s.....	5 cents per lb.
Pecans, not shelled, n.e.s.....	3 cents per lb.
Pedometers and cyclometers.....	25 per cent.
Peels, candied.....	½ cent per lb. and 35 per cent.
Pelts, raw.....	Free.
Pencil leads.....	25 per cent.
Pencil sharpeners.....	30 per cent.
Pencils, lead.....	25 per cent.
Pencils, slate.....	25 per cent.
Pen holders, and rulers of all kinds.....	25 per cent.
Pen knives, plated or not, n.o.p.....	30 per cent.
Pens.....	25 per cent.

DUTY.

Pepper shells.....	25 per cent.
Percussion caps, n.o.p.....	30 per cent.
Perfume cases.....	35 per cent.
Perfumery, including toilet preparations (non-alcoholic), viz.: Hair oils, tooth and other powders and washes, pomatums, pastes and all other perfumed preparations, n.o.p., used for the hair, mouth or skin.....	30 per cent.
Perfumed spirits and alcoholic perfumes, bay rum, Cologne and lavender waters, hair, tooth, and skin washes, and other toilet preparations containing spirits of any kind, when in bottles or flasks containing not more than four ounces.....	50 per cent,
Perfumed spirits in bottles or flasks and other packages containing more than four ounces each.....	\$2.40 per gal. and 40 per cent.
Periodicals, illustrated advertising.....	15 cents per lb.
Periodicals, viz.: Newspapers, and quarterly monthly and semi-monthly magazines and weekly literary papers, unbound.....	Free.
Periodicals, n.e.s.....	10 per cent.
Peroxides of hydrogen, solution of.....	25 per cent.
Persis, or extract of archill and cudbear.....	Free.
Pessaries .....	20 per cent.
Petroleum. See Oils.	
Petroleum—barrels containing petroleum, or its products, or any mixture of which petroleum forms a part, when such contents are chargeable with a specific duty.....	20 cents each.
Pharmaceutical preparations. See Proprietary medicines.	
Pheasants, living.....	Free.
Phials, glass .....	30 per cent.
Philosophical instruments and apparatus, that is to say, such as are not manufactured in Canada, when imported for use in universities, colleges, schools, scientific societies and public hospitals.....	Free.
Philosophical and mathematical instruments, n.e.s.....	25 per cent.
Phosphate, viz.: Acid phosphate, n.o.p.....	25 per cent.
Phosphorus.....	Free.

Phosphor bronze and phosphor tin, in blocks, bars, plates, sheets and wire.....	10 per cent.
Photograph albums.....	35 per cent.
Photograph frames of any material.....	30 per cent.
Photographers' cards.....	35 per cent.
Photographic backgrounds, painted.....	20 per cent.
Photographic dry plates.....	30 per cent.
Photographic instruments, n.e.s.....	25 per cent.
Photographs, chromos, chromotypes, artotypes, oleographs, paintings, drawings, pictures, engravings or prints, or proofs therefrom, and similar works of art, n.o.p.; blue prints, building plans, maps and charts, n.e.s.	20 per cent.
Photographs, not exceeding three, sent by friends and not for the purpose of sale.....	Free.
Pianofortes, organs and musical instruments of all kinds, n.e.s.....	30 per cent.
Pianofortes, parts of.....	25 per cent.
Piano covers, embroidered.....	35 per cent.
Piano key ivories and veneers of ivory unmanufactured.....	Free.
Piano stools.....	30 per cent.
Pickets and palings.....	Free.
Pickles, sauces and catsups, including soy.....	35 per cent.
Picks and mattocks, and eyes or polls for same.	30 per cent.
Pictorial illustrations of insects, or similar studies, when imported for the use of colleges, schools, and scientific and literary societies.....	Free.
Picture and photograph frames of any material.....	30 per cent.
Picture cord, worsted.....	35 per cent.
Picture nails.....	30 per cent.
Picture or other twisted wire.....	25 per cent.
Pictures, framed, where frame and picture are inseparable .....	30 per cent.
Pictures, photographs, chromos, chromotypes, artotypes, oleographs, paintings, drawings, engravings or prints, or proofs therefrom, and similar works of art, n.o.p.; blue prints, building plans, maps and charts, n.e.s.....	20 per cent.

DUTY.

Pigeons, homing or messenger.....	Free.
Pignolia nuts, shelled.....	5 cents per lb.
Pignolia nuts, not shelled.....	2 cents per lb.
Pillows and bolsters.....	30 per cent.
Pillow cases, cotton or linen.....	35 per cent.
Pills.....	25 per cent.
Pineapples.....	Free.
Pinking irons.....	30 per cent.
Pins, manufactured from wire of any metal, n.o.p.....	30 per cent.
Pipe clay.....	Free.
Pipe, viz.: Cast iron pipe of every description...	\$8 per ton.
Pipe fittings of iron or steel for iron or steel pipe of every description, and chilled iron or steel rolls.....	30 per cent.
Pipe of lead.....	35 per cent.
Pipes, tobacco, of all kinds, pipe mounts, cigar and cigarette cases, cigar and cigarette holders, and cases for the same, smokers' sets and cases therefor, and tobacco pouches.....	35 per cent.
Pique, cotton, grey or white, bleached or unbleached.....	25 per cent.
Pique, cotton, coloured.....	35 per cent.
Pistachio nuts, shelled.....	5 cents per lb.
Pistachio nuts, not shelled.....	2 cents per lb.
Pistols, toy.....	35 per cent.
Pistols, n.o.p.....	30 per cent.
Pitch, viz.: Coal and pine pitch, and coal and pine tar in packages of not less than 15 gallons.....	Free.
Pitch, bone.....	Free.
Pitch, brewers.....	20 per cent.
Pitch, Burgundy.....	Free.
Plaits, plain, not to include braid or fancy trimmings, composed of chip, Manilla, cot- ton, mohair, straw, Tuscan and grass.....	Free.
Planing mills.....	25 per cent.
Planks. See Lumber.	
Plans, viz.: Building plans, n.e.s.....	20 per cent.
Plantains.....	Free.
Plants, viz.: Palms, orchids, bulbs, corms,	

tubers, rhizomes, araucaria, spiræa and lilies of the valley.....	Free.
Plants and shrubs, n.e.s., and fruit plants, n.e.s.	20 per cent.
Plants, etc., importation of which is prohibited.	See Trees.
Plasters, medicinal.....	25 per cent.
Plaster casts, n.e.s.....	20 per cent.
Plaster of Paris, or gypsum, ground, not calcined.....	15 per cent.
Plaster of Paris, or gypsum, calcined or manufactured, the weight of the package to be included in the weight for duty.....	12½ cents per 100 lbs.
Platedware, viz.: Sterling or other silverware, nickel-plated ware, gilt or electro-plated ware, wholly or in part, of all kinds, n.e.s..	30 per cent.
Platedware, viz.: Carvers, knives and forks of steel, butcher and table steels, oyster, bread, kitchen, cooks', butcher, shoe, farrier, putty, hacking, and glaziers' knives, cigar knives, spatulas or palette knives, razors, erasers or office knives, pen, pocket, pruning, sportsman and hunters' knives, manicure files, scissors, trimmers; and barbers', tailors' and lampshears; horse and toilet clip-pers; and all like cutlery, plated or not, n.o.p.—When any of the above articles are imported in cases or cabinets, the cases or cabinets shall be dutiable at the same rate as their contents.....	30 per cent.
Plates engraved on wood, steel or other metal, and transfers taken from the same, including engravers' plates of steel, polished, engraved or for engraving thereupon.....	20 per cent.
Platinum and black oxide of copper, for use in the manufacture of chlorate.....	Free.
Platinum primers or electric fuses.....	30 per cent.
Platinum retorts, pans, condensers, tubing and pipe, when imported by manufacturers of sulphuric acid for use in their works in the manufacture or concentration of sulphuric acid.....	Free.
Platinum wire and platinum in bars, strips, sheets or plates.....	Free.



DUTY.

Platinum, manufactures of, n.e.s.....	20 per cent.
Playing cards.....	6 cents per pack.
Pleasure carts. See Carriages.	
Plough plates. See Mould boards.	
Ploughs.....	20 per cent.
Plumbago, not ground or otherwise manufactured.....	10 per cent.
Plumbago, ground, and manufactures of, n.e.s.	25 per cent.
Plumbago crucibles.....	Free.
Plums, dried, desiccated or evaporated .....	25 per cent.
Plums, green.....	25 per cent.
Plum trees of all kinds.....	3 cents each.
Plush, hatters, of silk or cotton.....	Free.
Plush, viz.: Velvets, velveteens, silk velvets, plush and silk fabrics .....	30 per cent.
Pocket-books, purses and satchels, and parts thereof, n.o.p.....	30 per cent.
Pocket-handkerchiefs .....	35 per cent.
Pocket-knives, plated or not, n.o.p.....	30 per cent.
Polish, viz.: Knife or other polish or composition, n.o.p.....	25 per cent.
Pomades, French, or flower odours, preserved in fat or oil, for the purpose of conserving the odours of flowers which do not bear the heat of distillation, when imported in tins of not less than 10 lbs. each.....	15 per cent.
Pomatum, or paste for hair, mouth or skin, n.o.p.....	30 per cent.
Pomegranates.....	Free.
Pop corn, candied..... ½ cent per lb. and	35 per cent.
Pop corn for popping.....	Free.
Porcelain-ware, n.e.s.....	30 per cent.
Pork, fresh, n.e.s.....	3 cents per lb.
Pork, n.e.s., when in barrel, the barrel to be free	2 cents per lb.
Poro-plastic jackets, as surgical belts.....	20 per cent.
Porter, ale and beer, imported in bottles (six quarts or twelve pints to gall.).....	24 cents per gall.
Porter, ale and beer, imported in casks or otherwise than in bottles.....	16 cents per gall.
Portland cement. See Cement.	
Portmanteaus and parts thereof, n.o.p.....	30 per cent.
Postage stamps, collections of.....	Free.

DUTY.

Posters, advertising.....	15 cents per lb.
Posthole diggers, n.e.s.....	25 per cent.
Posts, rough hewn or sawn only.....	Free.
Potash and pearl ash, in packages of not less than 25 pounds weight.....	Free.
Potash, chlorate of; not further prepared than ground, and free from admixture with any other substance.....	Free.
Potash, viz.: Nitrate of potash or salt-petre....	Free.
Potash, viz.: Sulphate and bicarbonate of.....	20 per cent.
Potash, muriate and birchromate of, crude, caustic potash, and red and yellow prussiate of potash.....	Free.
Potash, viz.: Kainite or German potash salts, and German mineral potash, uncompounded and unmanufactured, for fertilizers.....	Free.
Potassium, cyanide of.....	Free.
Potato diggers.....	25 per cent.
Potatoes, n.e.s.....	15 cents per bush.
Potatoes, sweet, and yams.....	10 cents per bush.
Potted meats, and specially prepared meats....	25 per cent.
Pouches, tobacco.....	35 per cent.
Poultry and game, canned.....	25 per cent.
Poultry and game, n.o.p.....	20 per cent.
Pounders and rolling pins, wood.....	20 per cent.
Powder, complexion.....	30 per cent.
Powder, viz.: Blasting and mining powder....	2 cents per lb.
Powder, viz.: Cannon, musket, rifle, gun and sporting powder and cannister powder...	3 cents per lb.
Powder, viz.: Nitro-glycerine, giant powder, nitro and other explosives.....	3 cents per lb.
Powders, medicinal.....	25 per cent.
Prayer books, psalm and hymn books, bibles, religious tracts, and Sunday school lesson pictures .....	Free.
Precious stones, in the rough.....	Free.
Precious stones, n.e.s., polished, but not set, pierced or otherwise manufactured, and imitations thereof.....	10 per cent.
Precipitate of copper, crude .....	Free.
Preservaline .....	20 per cent.
Preserved ginger.....	30 per cent.

DUTY.

Preserves, jams and jellies, n.e.s.....	3¼ cents per lb.
Press paper.....	25 per cent.
Primers, n.o.p.....	30 per cent.
Printed matter, viz.: Advertising pamphlets, advertising pictorial show cards, illustrated advertising periodicals; illustrated price books; catalogues and price lists; advertising almanacs and calendars; patent medicine or other advertising circulars, fly sheets or pamphlets; advertising chromos, chromotypes, oleographs or like work produced by any process other than hand painting or drawing, and having any advertisement or advertising matter printed, lithographed or stamped thereon, or attached thereto, including advertising bills, folders and posters, or other similar artistic work, lithographed, printed or stamped on paper or cardboard for business or advertisement purposes, n.o.p....	15 cents per lb.
Printed matter, viz.: Novels or works of fiction, or literature of a similar character, unbound or paper-bound or in sheets, including freight rates for railways and telegraph rates, bound in book or pamphlet form, but not to include Christmas annuals or publications commonly known as juvenile and toy books.....	20 per cent.
Printed matter, viz.: Books, printed, periodicals and pamphlets, or parts thereof, n.e.s., not to include blank account books, copy-books, or books to be written or drawn upon.....	10 per cent.
Printed matter, viz.: Bank books, bonds, bills of exchange, cheques, promissory notes, drafts and all similar work unsigned, and cards or other commercial blank forms printed or lithographed, or printed from steel or copper or other plates, and other printed matter, n.e.s.....	35 per cent.
Printed matter, viz.: Labels for cigar boxes, fruits, vegetables, meats, fish, confectionery	

or other goods or wares; shipping, price or other tags, tickets, or labels, and railroad or other tickets, whether lithographed or printed, or partly printed, n.e.s.....	35 per cent.
Printed matter, viz.: Newspapers or supplemental editions or parts thereof, partly printed and intended to be completed and published in Canada.....	25 per cent.
Printed matter, viz.: Photographs, chromos, chromotypes, artotypes, oleographs, paintings, drawings, pictures, engravings or prints, or proofs therefrom, and similar works of art, n.o.p.; blue prints, building plans, and maps and charts, n.e.s.....	20 per cent.
Printed music, bound or in sheets.....	10 per cent.
Printing presses, printing machines, lithographic presses and type-making accessories therefor; folding machines, bookbinders' book-binding, ruling, embossing and paper cutting machines, and parts thereof.....	10 per cent.
Prizes, viz.: Medals of gold, silver or copper, and other metallic articles actually bestowed as trophies or prizes, and received and accepted as honorary distinctions, and cups or other prizes won in <i>bona fide</i> competitions.....	Free.
Proprietary medicines, viz.: All medicinal, chemical and pharmaceutical preparations, when compounded of more than one substance, including patent and proprietary preparations, tinctures, pills, powders, troches, lozenges, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences and oils, n.o.p.; provided that drugs, pill-mass and preparations, not including pills or medicinal plasters, recognized by the British or the United States pharmacopœia or the French Codex as officinal, shall not be held to be covered by this item; all liquids containing alcohol.....	50 per cent.

All others, liquid or not.....	25 per cent.
<p>NOTE 1.—All medicinal or toilet preparations imported for completing the manufacture thereof, or for the manufacture of any other article by the addition of any ingredient or ingredients, or by mixing such preparations, or by putting up or labelling the same, alone or with other articles or compounds, under any proprietary or special name or trade mark, shall be valued for duty under the provision of sub-section two of section sixty-five of <i>The Customs Act</i>, as amended by section fifteen of chapter fourteen of the Statutes of 1888.</p>	
<p>NOTE 2.—All medicinal preparations, whether chemical or other, usually imported with the name of the manufacturer, shall have the true name of such manufacturer and the place where they are prepared, and the word "alcoholic" or "non-alcoholic," permanently and legibly affixed to each parcel by stamp, label or otherwise; and all medicinal preparations imported without such names and word so affixed may be forfeited.</p>	
Proprietary medicines, viz.: Perfumery, including toilet preparations (non-alcoholic), viz.: Hair oils, tooth and other powders and washes, pomatums, pastes and all other perfumed preparations, n.o.p., used for the hair, mouth or skin.....	30 per cent.
Proprietary medicines, alcoholic, viz.: Spirits and strong waters of any kind, mixed with any ingredient or ingredients, as being or known or designated as anodynes, elixirs, essences, extracts, lotions, tinctures, or medicines, or medicinal wines (so-called), or ethereals and spirituous fruit essences, n.e.s.....	\$2.40 per gall, and 30 per cent.
Prunella .....	Free.
Prunes from countries entitled to the advantages of the French treaty.....	$\frac{2}{3}$ cent per lb.
Prunes and California or silver prunes, n.e.s...	1 cent per lb.



DUTY.

Pruning knives, plated or not, n.o.p.....	30 per cent.
Pruning shears.....	25 per cent.
Prussian binding.....	35 per cent.
Psalm books.....	Free.
Pulleys, differential, complete.....	25 per cent.
Pulleys, iron, n.e.s.....	30 per cent.
Pulp (wood).....	25 per cent.
Pulp, viz.: Grass, Manilla, esparto or Spanish, and other grasses, pulp of.....	Free.
Pumice, fish.....	20 per cent.
Pumice and pumice stone, ground or unground	Free.
Pumps, brass, of all kinds.....	30 per cent.
Pumps, n.e.s.....	25 per cent.
Purses, pocket-books and satchels, and parts thereof, n.o.p.....	30 per cent.
Purses, viz.: Frames, clasps and fasteners for purses and chatelaine bags or reticules not more than seven inches in width, when im- ported by the manufacturers of purses and chatelaine bags or reticules for use in the manufacture thereof in their own factories..	20 per cent.
Putty or stove cement, asbestos.....	25 per cent.
Putty of all kinds, n.e.s.....	20 per cent.
Putty, dry, for polishing glass or granite.....	Free.
Putty knives, n.o.p.....	30 per cent.
Pyroligneous. See Acid, acetic.	

**Q**

Quail, dead.....	20 per cent.
Quail, living.....	Free.
Quartz, viz.: Silex or crystallized quartz.....	Free.
Quassia chips (file 41632).....	20 per cent.
Quebracho, extract of.....	Free.
Quicksilver.....	Free.
Quills, in their natural state or unplumed.....	Free.
Quills, n.e.s.....	20 per cent.
Quilts, cotton, made up by the seamstress.....	35 per cent.
Quilts, linen or cotton, made up or not, n.o.p..	30 per cent.
Quinces.....	25 per cent.
Quince trees of all kinds.....	3 cents each.
Quinine, salts of.....	Free.

**R**

**DUTY.**

Radiators, steam.....	30 per cent.
Rags of cotton, linen, jute, hemp and woollen, paper waste or clippings, and waste of every kind except mineral waste.....	Free.
Rails, viz.: Steel rails weighing not less than 45 pounds per lineal yard, for use only in the tracks of a railway which is employed in the common carrying of goods and pas- sengers and is operated by steam motive power only; provided that this item shall not extend to rails for tracks of a railway which is used for private purposes only, nor shall this item extend to rails for use in the tracks of any electric railway, street railway or tramway.....	Free.
Rails, viz.: Iron or steel railway bars or rails of any form, punched or not, n.e.s., for rail- ways, which term for the purposes of this item shall include all kinds of railways, street railways, and tramways, even al- though they are used for private purposes only, and even although they are not used or intended to be used in connection with the business of common carrying of goods or passengers.....	30 per cent.
Railroad ties.....	Free.
Railway or travelling rugs.....	30 per cent.
Railway cars.....	30 per cent.
Raisins.....	1 cent per lb.
Rakes, viz.: Horserakes.....	20 per cent.
Rakes, n.e.s.....	25 per cent.
Rape seed, sowing.....	Free.
Raspberries, n.e.s., the weight of the package to be included in the weight for duty.....	2 cents per lb.
Raspberries, wild.....	Free.
Raspberry bushes.....	20 per cent.
Rasps and files, n.e.s.....	30 per cent.
Rattans and canes, not manufactured.....	Free.
Rattan, cane or reed, split or otherwise manu- factured, n.o.p.....	15 per cent.

Raw hide, manufactures of, and all manufactures of leather, n.o.p.....	25 per cent.
Razors, plated or not, n.o.p.....	30 per cent.
Razor strops.....	25 per cent.
Reapers.....	20 per cent.
Receipts, printed, lithographed or copper or steel plate.....	35 per cent.
Red liquor, a crude acetate of aluminum, prepared from pyroligneous acid, for dyeing and calico printing.....	Free.
Reed, cane or rattan, split or otherwise manufactured, n.o.p.....	15 per cent.
Reflectors, lamp.....	30 per cent.
Refrigerating plant, viz.: Coils and condensers.....	30 per cent.
Refrigerating plant, viz.: Engine and compressor.....	25 per cent.
Refrigerators.....	30 per cent.
Regalia and badges of all kinds, n.o.p.....	35 per cent.
Registers, hot air.....	30 per cent.
Rennet, raw or prepared.....	Free.
Resin or rosin, in packages of not less than 100 lbs., and rosin oil.....	Free.
Resin, prepared for violin bows.....	20 per cent.
Reticules and parts thereof, n.o.p.....	30 per cent.
Revolvers. See Guns.....	30 per cent.
Rhizomes, bulbs, corms, tubers, spiræa and lilies of the valley.....	Free.
Rhubarb plants or roots, n.e.s.....	20 per cent.
Rhubarb root, medicinal, unground.....	Free.
Rhubarb root, powdered.....	20 per cent.
Ribbons of all kinds and materials, n.e.s.....	35 per cent.
Rice, cleaned.....	1¼ cents per lb.
Rice, uncleaned, unhulled or paddy.....	½ cent per lb.
Rice and sago flour, and sago and tapioca.....	25 per cent.
Rice, when imported by makers of rice starch for use in their factories in making starch.....	¾ cent per lb.
Ridge's food.....	30 per cent.
Rifles. See Guns.....	30 per cent.
Rivets of brass and copper.....	30 per cent.
Rivets, viz.: Iron or steel nuts, washers, rivets, and bolts, with or without threads, and nut, bolt and hinge blanks, and T and strap hinges of all kinds, n.e.s... ¾ cent per lb. and	25 per cent.

DUTY.

Road or railway scrapers.....	30 per cent.
Rock drills and crushers, n.e.s.....	25 per cent.
Roller skates, or parts of same.....	35 per cent.
Rollers, garden.....	30 per cent.
Rollers, road or field, n.e.s. ....	25 per cent.
Rolling pins, wood.....	20 per cent.
Rolls of chilled iron or steel.....	30 per cent.
Roofing felt, tarred or not.....	25 per cent.
Roots, medicinal, viz.: Alkanet, crude, crushed or ground, aconite, calumba, foliæ digitalis, gentian, ginseng, jalap, ipecacuanha, iris, orris root, liquorice, sarsaparilla, squills, taraxacum, rhubarb, and valerian, un- ground .....	Free.
Roots, medicinal, n.e.s. See Drugs, crude.....	Free.
Rope of hemp, flax or jute, n.e.s.....	25 per cent.
Rope, viz.: Wire rope of iron or steel.....	25 per cent.
Rose bushes.....	20 per cent.
Rosin. See Resin.	
Rove, when imported for the manufacture of twine for harvest binders.....	5 per cent.
Rubber and manufactures of. See India-rubber.	
Rugs, railway or travelling, and lap dusters of all kinds.....	30 per cent.
Rugs, others. See Carpets.	
Rulers of all kinds.....	25 per cent.
Rules, measuring, not advertising.....	30 per cent.
Rules, viz.: Advertising yardsticks.....	35 per cent.
Ruling machines, bookbinders'.....	10 per cent.
Rum. See Spirits.	
Rye.....	10 cents per bush.
Rye flour, including the duty on the barrel..	50 cents per bbl.

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Sacks or bags of hemp, linen or jute, and cot- ton seamless bags.....	20 per cent.
Sacks or bags, paper, of all kinds, printed or not.....	25 per cent.
Saddle trees, Mexican, and stirrups of wood....	Free.
Saddlers' hardware, n.e.s.....	30 per cent.
Saddlery and harness, n.e.s.....	30 per cent.

DUTY.

Sad irons, plated or not.....	25 per cent.
Safes, doors for safes and vaults.....	30 per cent.
Saffron, saffron cake, safflower, and extract of.	Free.
Sage leaves.....	20 per cent.
Sago and sago flour.....	25 per cent.
Sail-boats, viz.: Canoes, skiffs, or open pleasure sail-boats, of any material.....	25 per cent.
Sails for boats and ships.....	25 per cent.
Salad dressing.....	35 per cent.
Sal-ammoniac.....	Free.
Saleratus.....	20 per cent.
Sal soda.....	Free.
Salt, imported from the United Kingdom or any British possession, or imported for the use of the sea or Gulf fisheries.....	Free.
Salt, fine, in bulk, and coarse salt, n.e.s....	5 cents per 100 lbs.
Salt, n.e.s., in bags, barrels and other packages —the bags, barrels or other packages being the first coverings or inside packages, to bear the same duty as if such packages or first coverings were imported empty.....	7½ cents per 100 lbs.
Salt cake (sulphate of soda, crude).....	Free.
Saltpetre.....	Free.
Salves.....	25 per cent.
Samples which are no commercial value, such as cut samples of dry goods and cut samples of wall paper, etc.....	Free.
Samples which are of value, such as single socks, stockings, gloves, boots, etc., are to be rated for duty according to material of which they are made.	
Sand and gannister.....	Free.
Sandarac gum.....	Free.
Sand, flint, glass and emery paper and emery cloth.....	25 per cent.
Sappato gum, or gum chicle, crude.....	Free.
Sappato gum, or gum chicle, n.e.s.....	20 per cent.
Sapolio.....	35 per cent.
Sardines. See Fish.	
Sarsaparilla root, unground.....	Free.
Satchels, trunks, valises, hat boxes, carpet	



bags, tool bags or baskets, reticules, musical instrument cases, purses, port-manteaus, pocket-books, fly-books, and parts thereof, n.o.p., and baskets of all kinds.....	30 per cent.
Satchels and muffs, combined.....	30 per cent.
Sateens, jeans and coutils, when imported by corset and dress stay makers for use in the manufacture of such articles in their own factories .....	20 per cent.
Satin white.....	Free.
Satin and silk fabrics.....	30 per cent.
Satin and satinette, manufactures of, n.e.s.....	35 per cent.
Sauces, pickles and catsups, including soy.....	35 per cent.
Sausage casings, cleaned.....	20 per cent.
Sausage skins or casings, not cleaned.....	Free.
Sawdust of the following woods: Amaranth, cocoboral, boxwood, cherry, chestnut, walnut, gumwood, mahogany, pitch-pine, rosewood, sandalwood, sycamore, Spanish cedar, oak, hickory, whitewood, African teak, black-heart ebony, lignum-vitæ, red cedar, redwood, satinwood, white ash, persimmon and dogwood.....	Free.
Saw mills.....	25 per cent.
Saws, steel, and straw cutters, cut to shape, but not further manufactured.....	Free.
Saws of all kinds, and saw teeth.....	30 per cent.
Scales, balances, weighing beams, and strength testing machines of all kinds.....	30 per cent.
Scenery, theatrical.....	20 per cent.
Schlag metal leaf.....	25 per cent.
Scissors, plated or not, n.o.p.....	30 per cent.
Scrapers, railway or road.....	30 per cent.
Screw hooks and screw eyes.....	30 per cent.
Screws, commonly called "wood screws," of iron or steel, brass or other metal, including lag or coach screws, plated or not, and machine or other screws, n.o.p.....	35 per cent.
Scrims, cotton, grey or white, bleached or unbleached .....	25 per cent.
Scrims, cotton, printed, dyed or coloured.....	35 per cent.

DUTY.

Scythes, n.e.s.....	25 per cent.
Scythe stones.....	30 per cent.
Sea-grass, crude or in natural state, or cleaned only.....	Free.
Sealing wax .....	20 per cent.
Seaweed, crude or in natural state, or cleaned only.....	Free.
Seed drills.....	20 per cent.
Seed pease and seed beans from Britain.....	Free.
Seedling stock for grafting, viz.: Plum, pear, peach and other fruit trees.....	Free.
Seeds, stem (crude drug). See Drugs.....	Free.
Seeds, viz.: Garden, field and other seed for agricultural or other purposes, n.o.p., sunflower, canary, hemp or millet seed, when in bulk or large parcels.....	10 per cent.
Seeds, as above, when put up in small papers or parcels.....	25 per cent.
Seeds, aromatic, which are not edible and are in a crude state, and not advanced in value or condition by grinding or refining or by any other process of manufacture, viz.: Anise, anise-star, carraway, cardamon, coriander, cummin, fennel and fenugreek.....	Free.
Seeds, viz.: Annato, beet, carrot, flax, turnip, mangold, mustard, sowing rape seed and mushroom spawn.....	Free.
Seines for use of fisheries. See Fish hooks.	
Senegal gum.....	Free.
Senna, in leaves. See Drugs, crude.....	Free.
Separators, cream, and steel bowls for cream separators.....	Free.
Separators, n.o.p.....	25 per cent.
Serum, viz.: Bacteriological products or serum for subcutaneous injection.....	Free.
Sesame seed oil.....	25 per cent.
Settlers' effects, viz.: Wearing apparel, household furniture, books, implements and tools of trade, occupation or employment, guns, musical instruments, domestic sewing machines, typewriters, live stock, bicycles, carts and other vehicles and agricultural	

implements in use by the settler for at least six months before his removal to Canada, not to include machinery or articles imported for use in any manufacturing establishment, or for sale; provided that any dutiable article entered as settlers' effects may not be so entered unless brought with the settler on his first arrival, and shall not be sold or otherwise disposed of without payment of duty, until after twelve months actual use in Canada; provided, also, that under regulations made by the Controller of Customs, live stock, when imported into Manitoba or the North-West Territories by intending settlers, shall be free until otherwise ordered by the Governor-in-Council.....

Free.

Sewer-pipes, drain pipes, chimney linings or vents, chimney tops and inverted blocks, glazed or unglazed, and earthenware tiles...	35 per cent.
Sewing and embroidery silk.....	25 per cent.
Sewing machine attachments.....	Free.
Sewing machines and parts thereof.....	30 per cent.
Shaddocks.....	Free.
Shades and shadeholders, for lamps, etc.....	30 per cent.
Shades, lamp or gas, of silk or paper.....	30 per cent.
Shades or globes, glass.....	30 per cent.
Shades, window, in the piece or cut and hemmed or mounted on rollers, n.e.s.....	35 per cent.
Shafting of steel, turned, compressed or polished	30 per cent.
Shams, made up, trimmed or untrimmed.....	35 per cent.
Shawls of all kinds; railway or travelling rugs and lap dusters of all kinds.....	30 per cent.
Shears, pruning.....	25 per cent.
Shears, gardening, not pruning.....	30 per cent.
Shears, viz.: Scissors, trimmers, barbers', tailors' and lampshears, horse and toilet clippers, and all like cutlery plated or not, n.o.p. When any of the above articles are imported in cases, or cabinets, the cases or cabinets shall be dutiable at the same rate as their contents.....	30 per cent.

Sheep, horses, cattle, swine and dogs, for the improvement of stock, under regulations made by the Treasury Board, and approved by the Governor-in-Council.....	Free.
Sheep, living, n.e.s.....	20 per cent.
Sheep shears.....	30 per cent.
Sheets, linen or cotton.....	30 per cent.
Shellac gum.....	Free.
Shellac, white, in gum or flake for manufacturing purposes.....	Free.
Shell, manufactures of, n.e.s.....	20 per cent.
Shells, marine, ground or broken.....	20 per cent.
Shells, tortoise and mother-of-pearl, and other unmanufactured.....	Free.
Shingles of wood and shingle bolts.....	Free.
Ships, viz.: Iron or steel masts, or parts thereof, and iron or steel beams, angles, sheets, plates, knees and cable chain for wooden, iron, steel or composite ships and vessels; and iron, steel or brass manufactures which at the time of their importation are of a class or kind not manufactured in Canada, when imported for use in the construction or equipment of ships or vessels.....	Free.
Ships and other vessels, built in any foreign country, whether steam or sailing vessels, on application for Canadian register, on the fair market value of the hull, rigging and all appurtenances: except machinery.....	10 per cent.
On boilers, steam engines, and other machinery	25 per cent.
Ships and boats sails.....	25 per cent.
Shirts of any material, and ladies or misses' blouses and shirt waists.....	35 per cent.
Shoddy.....	20 per cent.
Shoes and boots of India rubber.....	25 per cent.
Shoes, boots and slippers, of any material, n.e.s.	25 per cent.
Shoe blacking.....	25 per cent.
Shoe buttons, papier mache, shoe eyelets, shoe eyelet hooks, shoe lace wire fasteners, and sewing machine attachments.....	Free.
Shoe knives, n.o.p.....	30 per cent.
Shoe laces of any material.....	30 per cent.

Shoe linings, cotton, bleached or unbleached, white or grey.....	25 per cent.
Shoe linings, cotton, coloured, printed or dyed..	35 per cent.
Shoemakers' ink.....	25 per cent.
Shoe tacks, iron or steel.....	35 per cent.
Shot guns, n.e.s.....	30 per cent.
Shot, lead.....	35 per cent.
Shovels and spades, iron or steel, n.e.s.; shovel and spade blanks, and iron or steel cut to shape for the same.....	35 per cent.
Shovels, stove.....	30 per cent.
Shovels (snow), made of wood.....	25 per cent.
Shovels, viz.: D shovel handles of wood.....	Free.
Show cards. See Printed matter.	
Show cases of all kinds, and metal parts thereof.	35 per cent.
Shrubs and plants, n.e.s.....	20 per cent.
Shrubs, etc., the importation of which is prohi- bited. See Trees.	
Sickles, or reaping hooks, n.e.s.....	25 per cent.
Signs, paper or pasteboard, not pictorial.....	35 per cent.
Signs, paper or pasteboard, pictorial.....	15 cents per lb.
Signs, of any material, framed or not; and let- ters of any material for signs or similar use...	30 per cent.
Silex or crystallized quartz.....	Free.
Silicate of soda, in crystals or in solution.....	Free.
Silicias, cotton, coloured.....	35 per cent.
Silk circulars, lined with fur.....	35 per cent.
Silk clothing. See Clothing.....	35 per cent.
Silk, oiled. See Oiled cloth.	
Silk tassels, cords and tassels.....	35 per cent.
Silk twist, sewing silk and embroidery silk.....	25 per cent.
Silk in the gum or spun, when imported by manufacturers of silk underwear to be used for such manufacture in their own factories.	Free.
Silk, raw, or as reeled from the cocoon, not being doubled, twisted or advanced in manufacture in any way, silk cocoons and silk waste.....	Free.
Silk in the gum, or spun. not more advanced than singles, tram and thrown organzine, not coloured.....	15 per cent.



Silk velvets, velvets, velveteens, plush and silk fabrics .....	30 per cent.
Silk, viz.: Ribbons of all kinds and materials, and manufactures of silk or of which silk is the component part of chief value, n.e.s.....	35 per cent.
Silver bullion in bars, blocks, ingots, drops, sheets or plates, unmanufactured.....	Free.
Silver or gold coins (except United States silver coin).....	Free.
Silver coin of United States.....	20 per cent.
Silver, nickel and German, in ingots, blocks, bars, strips, sheets or plates, unmanufactured.....	Free.
Silver or gold leaf.....	25 per cent.
Silver and gold sweepings .....	Free.
Silver, manufactures of, viz.: Britannia metal, nickel silver, Nevada and German silver, manufactures of, not plated, and manufactures of aluminum, n.o. p.....	25 per cent.
Silverware, viz.: Sterling or other silverware, nickel-plated ware, gilt or electro-plated ware, wholly or in part, of all kinds, n.e.s....	30 per cent.
Silverware, viz.: Jewellery for the adornment of the person, including hat pins, hair pins, belt or other buckles, and similar personal ornamental articles commercially known as jewellery, n.o.p., and all manufactures of gold and silver, n.e.s.....	30 per cent.
Sinks, enamelled iron.....	30 per cent.
Sinks, galvanized sheet iron.....	25 per cent.
Sinks, earthenware.....	30 per cent.
Sinks, iron or steel (not galvanized), enamelled or not.....	30 per cent.
Sizing cream and enamel sizing.....	10 per cent.
Skates of all kinds, roller or other, and parts thereof.....	35 per cent.
Skeletons, and parts thereof.....	Free.
Skiffs, of any material.....	25 per cent.
Skins and hides, raw, whether dry, salted or pickled, and raw pelts.....	Free.
Skins, fish.....	Free.
Skins, viz.: Fur skins of all kinds, not dressed in any manner.....	Free.

DUTY.

Skins, viz.: Fur skins, wholly or partially dressed	15 per cent.
Skins, viz.: Fur skins, wholly or partially dressed, not provided for in the free list, and sewn only into plates without being fashioned, lined or otherwise advanced in manufacture.....	15 per cent.
Skins of birds, and skins of animals not natives of Canada, for taxidermic purposes, not further manufactured than prepared for preservation.....	Free.
Skins, viz.: Astrachan or Russian hare skins and China goat plates or rugs, wholly or partially dressed, but not dyed.....	Free.
Skins, n.e.s. See Leather.	
Skirt pins.....	30 per cent.
Slag, viz.: Blast furnace slag.....	Free.
Slate, viz.: Roofing slate, twenty-five per cent. <i>ad valorem</i> ; provided that the duty shall not exceed seventy-five cents per square.....	25 per cent.
Slate mantels and other manufactures of slate, n.e.s.....	30 per cent.
Slate pencils, and school writing slates.....	25 per cent.
Slates, drawing, glass.....	35 per cent.
Sledges.....	30 per cent.
Sleds, children's.....	35 per cent.
Sleighs, drays, freight waggons, and similar vehicles.....	25 per cent.
Slippers, and boots and shoes, of any material, n.e.s.....	25 per cent.
Slipper soles.....	25 per cent.
Slot machines.....	25 per cent.
Smelling salts, non-alcoholic.....	30 per cent.
Smokers' sets, and cases therefor.....	35 per cent.
Smoothing irons, plated or not.....	25 per cent.
Snaths, n.e.s.....	25 per cent.
Snuff.....	50 cents per lb.
Soap, common or laundry.....	1 cent per lb.
Soap, castile, from countries entitled to the advantages of the French treaty.....	1 cent per lb.
Soap, castile, mottled or white, n.e.s.....	2 cents per lb.
Soap, harness.....	25 per cent.
Soap, viz.: Pearline and other soap powders..	30 per cent.

DUTY.

Soap, n.e.s., including soft soap.....	35 per cent.
Sockets, electric .....	25 per cent.
Socks and stockings of all kinds.....	35 per cent.
Soda, bicarbonate of.....	20 per cent.
Soda, sulphate of, crude, known as salt cake, barilla or soda ash, caustic soda; silicate of soda in crystals or in solution; bichromate of soda, nitrate of soda or cubic nitre, sal soda, sulphide of sodium, nitrite of soda, arseniate, binarseniate, chloride, chlorate, bisulphite and stannate of soda.....	Free.
Soda water.....	20 per cent.
Soda water fountains, if marble or granite.....	35 per cent.
Soil pipes, cast iron.....	\$8 per ton.
Soldering irons.....	30 per cent.
Solder, spelter.....	30 per cent.
Soles, and insoles for shoes and slippers.....	25 per cent.
Soups .....	25 per cent.
Soy.....	35 per cent.
Spades. See Shovels.	
Spanish or Esparto grass, dried but not colour- ed or otherwise manufactured.....	Free.
Spar ornaments.....	35 per cent.
Spatulas or palette knives, plated or not, n.o.p.	30 per cent.
Spectacles and eye-glasses.....	30 per cent.
Spectacle and eye-glass frames, and metal parts thereof.....	20 per cent.
Spectacle cases, leather.....	25 per cent.
Spectacle cases, paper.....	35 per cent.
Spelter, brass.....	30 per cent.
Spelter, zinc.....	Free.
Sperm oil.....	20 per cent.
Spices, viz.: Ginger and spices of all kinds, un- ground, n.e.s.....	12½ per cent.
Spices, as above, ground.....	25 per cent.
Spices, viz.: Nutmegs and mace .....	25 per cent.
Spikes. See Nails.	
Spiræa and lilies of the valley, bulbs, corms, tubers and rhizomes.....	Free.
Spirituous or alcoholic liquors, distilled from any material, or containing or compounded from or with distilled spirits of any kind,	

and any mixture thereof with water, for every gallon thereof of the strength of proof, and when of greater strength than that of proof, at the same rate on the increased quantity that there would be if the liquors were reduced to the strength of proof. When the liquors are of a less strength than that of proof, the duty shall be at a rate herein provided, but computed on a reduced quantity of the liquors in proportion to the lesser degree of strength; provided, however, that no reduction in quantity shall be computed or made on any liquors below the strength of fifteen per cent. under proof, but all such liquors shall be computed as of the strength of fifteen per cent. under proof, as follows:

- (a) Ethyl alcohol, or the substance commonly known as alcohol, hydrated oxide of ethyl or spirits of wine; gin of all kinds, n.e.s.; rum, whiskey and all spirituous or alcoholic liquors, n.o.p.; amyl alcohol or fusel oil, or any substance known as potato spirit or potato oil; methyl alcohol, wood alcohol, wood naphtha, pyroxylic spirit or any substance known as wood spirit or methylated spirits, absinthe, arrak or palm spirit, brandy, including artificial brandy and imitations of brandy; cordials and liqueurs of all kinds, n.e.s.; mescal, pulque, rum shrub, schiedam and other schnapps; tafia, angostura and similar alcoholic bitters or beverages...\$2.40 per gal.
- (b) Spirits and strong waters of any kind, mixed with any ingredient or ingredients, as being or known or designated as anodynes, elixirs, essences, extracts, lotions, tinctures or medicines or medicinal wine (so called), or ethereal and spirituous fruit essences, n.e.s.....\$2.40 per gal. and 30 per cent.
- (c) Alcoholic perfumes and perfumed spirits, bay rum, cologne and lavender waters, hair, tooth and skin washes, and other

DUTY.

toilet preparations containing spirits of any kind, when in bottles or flasks containing not more than four ounces each..... 50 per cent.

When in bottles, flasks or other packages, containing more than four ounces each.....\$2.40 per gal. and 40 per cent.

(d) Nitrous ether, sweet spirits of nitre and aromatic spirits of ammonia.\$2.40 per gal. and 30 per cent.

(e) Vermouth containing not more than thirty-six per cent., and ginger wine containing not more than twenty-six per cent of proof spirits..... 90 cents per gall.

If containing more than these percentages respectively of proof spirits..... \$2.40 per gall.

(f) Medicinal or medicated wines containing not more than forty per cent. of proof spirits.\$1.50 per gall.

In the case of all wines, spirits or alcoholic liquors subject to duty according to their relative strength of proof, such strength shall be ascertained either by means of Sykes' hydrometer or of the specific gravity bottle, as the Controller of Customs directs; and in case such relative strength cannot be correctly ascertained by the direct use of the hydrometer or gravity bottle, it shall be ascertained by the distillation of a sample and the subsequent test in like manner of the distillate.

Spokes, viz.: Hickory billets, and hickory lumber sawn to shape for spokes of wheels, but not further manufactured; hickory spokes rough turned, not tenoned, mitred, throated, faced, sized, cut to length, round tenoned or polished..... Free.

Spokes, hubs and felloes, finished, for buggies, carriages, pleasure carts and similar vehicles, n.e.s..35 per cent.

Spokes, hub and felloes, finished, for farm and freight wagons, carts, drays and similar vehicles, n.e.s..... 25 per cent.

Sponges..... 20 per cent.

Spools made wholly of wood, used in cotton machinery ..... 25 per cent.



Spoons, German silver or Britannia ware, not plated.....	25 per cent.
Spoons, granite or enamelled iron.....	35 per cent.
Spoons, plated.....	30 per cent.
Spoons, stamped tin.....	25 per cent.
Spoons, tinned iron.....	30 per cent.
Spoons, wood.....	25 per cent.
Sportsmens' or hunters' knives, plated or not, n.o.p.....	30 per cent.
Sprigs. See Tacks.....	35 per cent.
Springs, furniture.....	30 per cent.
Springs, axles, axle bars, n.e.s., and axle blanks, and parts thereof, of iron or steel, for railway or tramway, or other vehicles.....	35 per cent.
Sprinklers for fire protection.....	35 per cent.
Sprinklers, garden or lawn, of brass, copper, iron or plated.....	30 per cent.
Spurs and stilts used in the manufacture of earthenware.....	Free.
Squills, root, unground.....	Free.
Stair linen, damask.....	30 per cent.
Stair pads and carpet linings.....	25 per cent.
Stallion shields, leather.....	30 per cent.
Stamp mills, n.e.s.....	25 per cent.
Stannate of soda.....	Free.
Starch, including farina, corn starch or flour, and all preparations having the quality of starch, the weight of the packages in all cases to be included in the weight for duty. 1½ cents per lb.	
Statuettes, n.e.s.....	35 per cent.
Staves, listed or jointed .....(file 32847—1897)	20 per cent.
Staves, not listed or jointed, of woods of all kinds, and stave bolts.....	Free.
Stay laces of any material.....	30 per cent.
Steam engines, boilers, ore crushers and rock crushers, stamp mills, Cornish and belted rolls, rock drills, air compressors, cranes, derricks, percussion coal cutters, pumps, n.e.s., windmills, horse-powers, portable engines, threshers, separators, fodder or feed cutters, potato diggers, grain crushers, fanning mills, hay tedders, farm wagons,	

DUTY.

slot machines and typewriters, and all machinery composed wholly or in part of iron or steel, n.o.p.....	25 per cent.
Steam gauges.....	30 per cent.
Steam radiators.....	30 per cent.
Stearic acid and tallow.....	20 per cent.
Stearine, viz.: Lard, lard compound and similar substances, cottolene and animal stearine of all kinds, n.e.s.....	2 cents per lb.
Steel, iron or brass dust.....	20 per cent.
Steel rails. See Rails.	
Steel of number twenty gauge and thinner, but not thinner than number thirty gauge, for the manufacture of corset steels, clock springs and shoe shanks, when imported by the manufacturers of such articles, for exclusive use in the manufacture thereof in their own factories.....	Free.
Steel wire, flat, of number sixteen gauge or thinner, when imported by the manufacturers of crinoline or corset wire and dress stays, for use in the manufacture of such articles in their own factories.....	Free.
Steel, viz.: Iron or steel fittings for iron or steel pipe of every description, and chilled iron or steel rolls.....	30 per cent.
Steel, viz.: Chrome steel.....	15 per cent.
Steel valued at two and one-half cents per pound and upwards, when imported by the manufacturers of skates, for use exclusively in the manufacture thereof in their own factories.....	Free.
Steel, under one-half inch in diameter, or under one half-inch square, when imported by the manufacturers of cutlery, or of knobs, or of locks, for use exclusively in the manufacture of such articles in their own factories.....	Free.
Steel of number twelve gauge and thinner, but not thinner than number thirty gauge, for the manufacture of buckle clasps, bed fasts, furniture casters, and ice creepers, when imported by the manufacturers of such articles,	

- for use exclusively in the manufacture thereof in their own factories..... Free.
- Steel of number twenty-four and seventeen gauge, in sheets sixty-three inches long, and from eighteen inches to thirty-two inches wide, when imported by the manufacturers of tubular bow sockets, for use in the manufacture of such articles in their own factories. Free.
- Steel for the manufacture of bicycle chain, when imported by the manufacturers of bicycle chain, for use in the manufacture thereof in their own factories..... Free.
- Steel for the manufacture of files, augurs, augur bits, hammers, axes, hatchets, scythes, reaping hooks, hoes, hand-rakes, hay or straw knives, wind-mills and agricultural or harvesting forks, when imported by the manufacturers of such or any of such articles, for use exclusively in the manufacture thereof in their own factories..... Free.
- Steel springs for the manufacture of surgical trusses, when imported by the manufacturers, for use exclusively in the manufacture thereof in their own factories..... Free.
- Steel, viz.: Flat spring steel, steel billets and steel axle bars, when imported by manufacturers of carriage springs and carriage axles for use exclusively in the manufacture of springs and axles for carriages or vehicles other than railway or tramway, in their own factories..... Free.
- Steel, viz.: Spiral spring steel for spiral springs for railways, when imported by the manufacturers of railway springs, for use exclusively in the manufacture of railway spiral springs in their own factories..... Free.
- Steel strip and flat steel wire, when imported into Canada by manufacturers of buck-thorn and plain strip fencing, for use in the manufacture of such articles in their own factories; and barbed fencing wire of iron or steel..... Free.

Steel saws and straw cutters, cut to shape, but not further manufactured.....	Free.
Steel, viz.: Locomotive and car wheel tires of steel, when in the rough.....	Free.
Steel bowls for cream separators and cream separators.....	Free.
Steel, crucible sheet, 11 to 16 gauge, 2½ to 18 inches wide, for the manufacture of mower and reaper knives, when imported by the manufacturers thereof for use for such purpose in their own factories.....	Free.
Steel plates, viz.: Plates engraved on wood, steel, or other metal, and transfers taken from the same, including engravers' plates of steel, polished, engraved or for engraving thereupon.....	20 per cent.
Steelyards to be included in the item "Scales, balances and weighing beams".....	30 per cent.
Steel, viz.: Manufactures, articles or wares not specially enumerated or provided for, composed wholly or in part of iron or steel, and whether partly or wholly manufactured	30 per cent.
Steel patterns. See Patterns.....	30 per cent.
Steel, other. See Iron.	
Steels, butcher and table, plated or not, n.o.p..	30 per cent.
Stereoscopes.....	25 per cent.
Stereotypes, electrotypes and celluloids for almanacs, calendars, illustrated pamphlets, newspaper advertisements, or engravings, and all other like work for commercial, trade or other purposes, n.e.s.; and matrices or copper shells of the same.....	1½ cent per sq. in.
Stereotypes, electrotypes and celluloids of newspaper columns, and bases for same, composed wholly or partly of metal or celluloid....	¼ cent per sq. in.
Matrices or copper shells of the same..	1½ cent per sq. in.
Stereotypes, electrotypes and celluloids of newspaper columns in any language other than French and English; and of books, and bases and matrices and copper shells for the same, whether composed wholly or in part of metal or celluloid.....	Free.

Stilts and spurs used in the manufacture of earthenware.....	Free.
Stirrups of wood and Mexican saddle-trees.....	Free.
Stockinettes for the manufacture of rubber boots and shoes, when imported by manufacturers of rubber boots and shoes for use exclusively in the manufacture thereof in their own factories.....	15 per cent.
Stockings and socks of all kinds.....	35 per cent.
Stones, viz.: Burr stones in blocks, rough or unmanufactured, not bound up or prepared for binding into millstones.....	Free.
Stone, viz.: Chalk stone, china or Cornwall stone, felspar and cliff stone, ground or unground.....	Free.
Stone, viz.: Flagstone, sandstone and all building stone, not hammered or chiselled; and marble and granite, rough, not hammered or chiselled.....	15 per cent.
Stone, viz.: Grindstones, not mounted, and not less than thirty-six inches in diameter.....	15 per cent.
Stone, viz.: Grindstones, n.e.s.....	25 per cent.
Stone, viz.: Marble and granite, sawn only; flagstone and all other building stone, dressed; and paving blocks of stone.....	20 per cent.
Stone, viz.: Refuse stone or marble, not sawn, hammered or chiselled, nor fit for flagstone, building stone or paving blocks.....	Free.
Stone, viz.: Marble and granite, n.e.s., and all manufactures of marble or granite, n.o.p....	35 per cent.
Stone, manufactures of, n.o.p.....	30 per cent.
Stones, curling.....	Free.
Stones, lithographic, not engraved.....	20 per cent.
Stones, precious, in the rough.....	Free.
Stones, precious, n.e.s., polished, but not set, pierced or otherwise manufactured, and imitations thereof.....	10 per cent.
Stoneware. See Earthenware.	
Stoves, viz.: Stove plates, stoves of all kinds, for oil, gas, coal or wood, or parts thereof, plated wholly or in part, or not.....	25 per cent.
Stove linings and fire brick, n.e.s.....	20 per cent.



DUTY.

Stove polish, not to include stove varnish.....	25 per cent.
Stove pipes and elbows, not galvanized.....	30 per cent.
Stove pipes and elbows, made of galvanized sheet iron.....	25 per cent.
Stove pipes and elbows, made of sheet iron and then galvanized.....	30 per cent.
Stove shovels, poker and lifters.....	30 per cent.
Straw plaits. See Plaits.....	Free.
Straw, and manufactures of, n.e.s.....	20 per cent.
Strawberries, n.e.s., the weight of the package to be included in the weight for duty.....	2 cents per lb.
Strawberries, wild.....	Free.
Strawberry vines.....	20 per cent.
Straw board, in sheets or rolls; tarred paper, felt or straw board; sandpaper, glass or flint paper, and emery paper or emery cloth..	25 per cent.
Straw carpeting, rugs, mats and matting.....	25 per cent.
Straw cutters and saws, steel, cut to shape, but not further manufactured.....	Free.
Straw cutter knives.....	25 per cent.
Straw knives, n.e.s.....	25 per cent.
Studs, shirt or collar, not being jewellery.....	35 per cent.
Studs, shirt or collar, jewellery.....	30 per cent.
Sugar, viz.: All sugar above number sixteen Dutch standard in colour, and all refined sugars of whatever kinds, grades or standards, testing not more than eighty-eight degrees by the polariscope, one dollar and eight cents per one hundred pounds, and for each additional degree one and one-half cent per one hundred pounds. Fractions of five-tenths of a degree or less not to be subject to duty, and fractions of more than five-tenths to be dutiable as a degree.	
Sugar, n.e.s., not above number sixteen Dutch standard in color, sugar drainings or pumpings drained in transit, melado or concentrated melado, tank bottoms and sugar concrete, testing not more than seventy-five degrees by the polariscope, forty cents per one hundred pounds, and for each additional degree one and one-half cent per	

one hundred pounds. Fractions of five-tenths of a degree or less not to be subject to duty, and fractions of more than five-tenths to be dutiable as a degree. The usual packages in which imported to be free.

Sugar, viz.: Syrups and molasses of all kinds, n.o.p., the product of the sugarcane or beet, n.e.s., and all imitations thereof or substitutes therefor.....  $\frac{3}{4}$  cent per lb.

Sugar, viz.: Molasses produced in the process of the manufacture of cane sugar from the juice of the cane without any admixture with any other ingredient, when imported in the original package in which it was placed at the point of production and not afterwards subjected to any process of treating or mixing, the packages in which imported, when of wood, to be free,—

(a) Testing by polariscope forty degrees or over.....  $1\frac{3}{4}$  cents per gall.

(b) When testing by polariscope less than forty degrees and not less than thirty-five degrees.....  $1\frac{3}{4}$  cents per gall.

And in addition thereto, one cent per gallon for each degree or fraction of a degree less than forty degrees.....  
.....and 1 cent additional per degree.

Sugar, viz.: Glucose or grape sugar, glucose syrup and corn syrup, or any syrups containing any admixture thereof.....  $\frac{3}{4}$  cent per lb.

Sugar, viz.: Syrup or molasses of cane or beet, testing under 35 degrees by the Polariscope, for use in the manufacture of compressed food for live stock, when imported by the manufacturers of such food, to be used for such manufacture only in their own factories. Free.

Sugar candy, brown or white, and confectionery, including sweetened gums, candied peels and pop corn.....  $\frac{1}{2}$  cent per lb. and 35 per cent.

Sugar, viz.: Maple sugar and maple syrup..... 20 per cent. —

Sugar of milk..... 20 per cent.

Sugar of milk tablets, not further sweetened.... 20 per cent.

Sulphate of alumina and alum cake.....	Free.
Sulphate of copper (blue vitriol.).....	Free.
Sulphate of iron (copperas.).....	Free.
Sulphate of lime, crude (gypsum.).....	Free.
Sulphate of soda, crude, known as salt cake.....	Free.
Sulphate of soda or glauber salts.....	20 per cent.
Sulphide of sodium .....	Free.
Sulphur and brimstone, crude, or in roll or flour.	Free.
Sulphuric acid.....	25 per cent.
Sulphuric acid, viz.: Platinum retorts, pans, condensers, tubing and pipe, when imported by manufacturers of sulphuric acid for use in their works in the manufacture or con- centration of sulphuric acid.....	Free.
Sulphuric ether, chloroform, and solutions of peroxides of hydrogen.....	25 per cent.
Sumac and camwood, and extract thereof.....	Free.
Sunflower seed, when in bulk or in large parcels.	10 per cent.
Sunflower seed, when put up in small papers or parcels.....	25 per cent.
Sunshades, and parts. See Umbrellas.	
Surcingles, cotton or hemp.....	30 per cent.
Surgical belts and trusses, electric belts, pes- saries, and suspensory bandages of all kinds.	20 per cent.
Surgical dressing, viz.: Antiseptic surgical dress- ing such as absorbent cotton, cotton wool, lint, lamb's wool, tow, jute, gauzes and oakum, prepared for use as surgical dress- ings, plain or medicated.....	20 per cent.
Surgical and dental instruments (not being furniture) and surgical needles.....	Free.
Surgical instrument cases, imported empty.....	30 per cent.
Surgical instrument cases, when imported con- taining instruments which are free of duty, if they are the usual and ordinary cases in which such instruments are imported.....	Free.
Suspenders and braces, and metal parts thereof	35 per cent.
Suspensory bandages of all kinds.....	20 per cent.
Sweepings, viz.: Gold and silver sweepings.....	Free.
Sweet potatoes and yams.....	10 cents per bush.
Swine, horses, cattle, sheep and dogs, for the improvement of stock, under regulations	

made by the Treasury Board and approved by the Governor-in-Council.....	Free.
Switches, frogs, crossings and intersections for railways.....	30 per cent.
Swords.....	30 per cent.
Syringes, glass.....	20 per cent.
Syringes, rubber.....	25 per cent.
Syringes, hypodermic, as surgical instruments.	Free.
Syrup. See Sugar.	

**T**

Table and tray cloths, linen or cotton, made up or not.....	30 per cent.
Table covers, cotton, coloured.....	35 per cent.
Table covers, cotton, white.....	30 per cent.
Table covers, jute.....	25 per cent.
Table covers, silk, wool, chenille or tapestry....	35 per cent.
Tacks and nails of copper and brass.....	30 per cent.
Tacks, viz.: Iron or steel shoe tacks, and or- dinary cut tacks, leathered or not, brads, sprigs and shoe nails, double pointed tacks, and other tacks of iron and steel, n.o.p.....	35 per cent.
Tagging metal, plain, japanned or coated, in coils not over 1½ inches in width, when im- ported by manufacturers of shoe and corset laces, for use in their factories.....	Free.
Tags, viz.: Shipping, price, or other tags, tickets or labels.....	35 per cent.
Tags, tin, for plug tobacco.....	25 per cent.
Tailors' irons, plated or not.....	25 per cent.
Tailors' shears, plated or not, n.o.p.....	30 per cent.
Tails, undressed.....	Free.
Talc.....	20 per cent.
Tallow and stearic acid.....	20 per cent.
Tallow oil, not mixed with any other ingredient.	20 per cent.
Tampico or istle.....	Free.
Tangarine and mandarine oranges dutiable as oranges.	
Tanners' bark.....	Free.
Tannic acid.....	Free.
Tanning articles, viz.: The chemical compounds known as "Safety Bate" and "Tanning Pre-	

server," when imported by tanners for use exclusively in the tanning of leather in their own tanneries.....	Free.
Tanning or dyeing articles, in a crude state, used in dyeing or tanning, n.e.s.; berries for dyeing or used for composing dyes; turmeric, nut galls and extracts thereof; lac, crude, seed, button, stick and shell; indigo, indigo paste and extract of, and indigo auxiliary or zinc dust; persis or extract of archill and cudbear; terra japonica, gambier or cutch, extract of logwood, fustic, oak and oak bark and quebracho; camwood and sumac and extract thereof, tanners' bark, hemlock bark and oak bark; ground logwood, ground fustic, patent prepared dyes, and ground oak bark; iron liquor, solutions of acetate or nitrate of iron for dyeing and calico printing; madder and munjeet, or Indian madder, ground or prepared, and all extracts of; red liquor, a crude acetate of aluminum prepared from pyroligneous acid, for dyeing and calico printing.....	Free.
Tape, cotton, coloured.....	35 per cent.
Tape, cotton, white.....	25 per cent.
Tape, India-rubbered, flocked or coated, n.o.p..	30 per cent.
Tape lines, of any material.....	25 per cent.
Tape, woven or printed for labels.....	35 per cent.
Tapioca and tapioca flour.....	25 per cent.
Taraxacum root, unground.....	Free.
Tar, viz.: Coal and pine pitch, and coal and pine tar in packages of not less than 15 gallons.	Free.
Tarred paper.....	25 per cent.
Tartar emetic and gray tartar; cream of tartar in crystals or argal or argols.....	Free.
Tartaric acid crystals.....	Free.
Tassels and cords and bracelets, n.o.p.....	35 per cent.
Tea and green coffee imported direct from the country of growth and production, and tea and green coffee purchased in bond in the United Kingdom, provided there is satisfac-	



tory proof that the tea or coffee so purchased in bond is such as might be entered for home consumption in the United Kingdom.....	Free.
Tea and green coffee, n.e.s.....	10 per cent.
Tea lead and tin foil.....	Free.
Teasels.....	Free.
Teeth, artificial.....	20 per cent.
Telephone and telegraph instruments.....	25 per cent.
Tents and awnings.....	35 per cent.
Terra cotta ornaments.....	35 per cent.
Terra cotta panels, mouldings and cornices.....	30 per cent.
Terra japonica.....	Free.
Thermometers, clinical, as surgical instruments	Free.
Thermometers, n.e.s.....	25 per cent.
Thimbles, celluloid.....	20 per cent.
Thimbles, gold, silver, steel, brass or plated.....	30 per cent.
Thimbles, hard rubber or aluminum.....	25 per cent.
Thread, viz.: Cotton sewing thread in hanks, three and six cord.....	15 per cent.
Thread, viz.: Cotton sewing thread and crochet cotton, on spools or tubes or in balls, and all other cotton thread, n.e.s.....	25 per cent.
Thread, elastic rubber.....	Free.
Thread, gilling, for fisheries. See Fish hooks.	
Thread, linen.....	25 per cent.
Thread, silk.....	25 per cent.
Threshers and separators.....	25 per cent.
Tickets.....	35 per cent.
Ticking for tents, cotton.....	35 per cent.
Ties, clothing.....	35 per cent.
Ties, railroad.....	Free.
Tiles, viz.: Drain tiles, not glazed.....	20 per cent.
Tiles, viz.: Drain pipes, sewer pipes, chimney linings or vents, chimney tops, and inverted blocks, glazed or unglazed, and earthenware tiles .....	35 per cent.
Tiles, encaustic, floor and ornamental.....	35 per cent.
Timber or lumber or wood, viz.: Lumber and timber planks and boards of amaranth, cocoboral, boxwood, cherry, chestnut, walnut, gumwood, mahogany, pitch pine, rosewood,	

sandal-wood, sycamore, Spanish cedar, oak, hickory, whitewood, African teak, black-heart ebony, lignum vitæ, red cedar, red-wood, satin-wood and white ash, when not otherwise manufactured than rough sawn or split or creosoted, vulcanized or treated by any other preserving process; sawed or split boards, planks, deals and other lumber when not further manufactured than dressed on one side only or creosoted, vulcanized or treated by any preserving process; pine and spruce clapboards; timber or lumber hewn or sawed, squared or sided or creosoted; laths, pickets and palings; staves not listed or jointed, of wood of all kinds; fire wood, handle, heading, stave, and shingle bolts, hop poles, fence posts, railroad ties; hubs for wheels, posts, last blocks, wagon, oar, gun, heading and all like blocks or sticks rough hewn, or sawed only; felloes of hickory wood, rough sawn to shape only, or rough sawn and bent to shape, not planed, smoothed or otherwise manufactured; hickory billets and hickory lumber, sawn to shape for spokes of wheels, but not further manufactured; hickory spokes, rough turned, not tenoned, mitred, throated, faced, sized, cut to length, round tenoned or polished; shingles of wood; the wood of the persimmon and dogwood trees; and logs and round unmanufactured timber, ship timber or ship planking, not especially enumerated or provided for in this Act..... Free.

Timber, n.e.s. See Lumber.

Time detectors..... 25 per cent.

Tinctures. See Proprietary medicines.

Tinfoil labels, printed..... 35 per cent.

Tin, in blocks, pigs, bars and sheets, tin plates, tin crystals, tin strip waste, and tinfoil, tea lead..... Free.

Tin, oxide of..... Free.

Tinware, plain, japanned or lithographed, and all manufactures of tin, n.e.s., and manufactures of galvanized sheet iron or of galvanized sheet steel, n.o.p.....	25 per cent.
Tin, plate, in sheets, decorated.....	25 per cent.
Tobacco boxes, tin.....	25 per cent.
Tobacco, unmanufactured, for excise purposes under conditions of the Inland Revenue Act	Free.
Tobacco, cut.....	55 cents per lb.
Tobacco, manufactured, n.e.s., and snuff.....	50 cents per lb.
Tobacco pipes of all kinds, pipe mounts, cigar and cigarette cases, cigar and cigarette holders, and cases for the same, smokers' sets and cases therefor, and tobacco pouches	35 per cent.
Tobacco pouches.....	35 per cent.
Toilet cases.....	35 per cent.
Toilet paper.....	25 per cent.
Toilet preparations, viz.: Alcoholic perfumes and perfumed spirits, bay rum, cologne and lavender waters, hair, tooth and skin washes, and other toilet preparations containing spirits of any kind, when in bottles or flasks containing not more than four ounces each.....	50 per cent.
Toilet preparations as above, when in bottles, flasks or other packages, containing more than four ounces each.....	\$2.40 per gal. and 40 per cent.
Toilet preparations and perfumery (non-alcoholic), viz.: Hair oils, tooth and other powders and washes, pomatums, pastes and all other perfumed preparations, n.o.p., used for the hair, mouth or skin.....	30 per cent.
Tomatoes, fresh.....	20 cents per bush and 10 per cent.
Tomatoes and other vegetables, including corn and baked beans, incans or other packages, n.e.s., weight of the cans or other packages to be included in the weight for duty.....	1½ cents per lb.
Tonics. See Proprietary medicines.	
Tonquin beans, crude only.....	Free.
Tool bags and baskets, and parts thereof, n.o.p.	30 per cent.
Tools, viz.: Adzes, cleavers, hatchets, saws, wedges, sledges, hammers, crow-bars, cant-	

dogs and track tools; picks, mattocks, and eyes or poles for the same; anvils, vises; and tools, of all kinds, for hand or for machine use, including shoemakers' and tin-smiths' tools or bench machines, n.o.p.....	30 per cent.
Tools, viz.: Axes, scythes, sickles or reaping hooks, hay or straw knives, edging knives, hoes, rakes, pronged forks, snaths, farm, road or field rollers, post hole diggers, and other agricultural implements, n.e.s.....	25 per cent.
Tools, viz.: Loading tools.....	30 per cent.
Tools, viz.: Shovels and spades, iron or steel, n.e.s.; shovel and spade blanks, and iron or steel cut to shape for the same; and lawn mowers...	35 per cent.
Tooth powders and washes (non-alcoholic), n.o.p.	30 per cent.
Toques, as caps.....	30 per cent.
Torpedoes, fire crackers and fire works, of all kinds	25 per cent.
Tortoise and other shells, unmanufactured.....	Free.
Tourists' outfits: Persons visiting Canada for a limited period of time, for health or pleasure, may bring with them such bicycles, guns, fishing rods, canoes, tents, campequipment, cooking utensils, musical instruments, kodaks, &c., as they require while in Canada for their own use and not for gain or hire, upon reporting same to the Customs Officer at the Port of Entry and depositing with him a sum of money equal to the duty on such articles, subject to a refund of such sum, provided the articles are exported within six months from time of entry, and reported <i>outwards</i> and identified at the Customs Port where reported <i>inwards</i> .	
Towels, linen or cotton.....	30 per cent.
Tow prepared for surgical dressing.....	20 per cent.
Toys of all kinds and materials.....	35 per cent.
Trace chains.....	30 per cent.
Track tools.....	30 per cent.
Tracts, religious, and Sunday school lesson pictures.	Free.
Tragacanth gum.....	Free.
Transfer pictures or decalcomanie.....	20 per cent.
Traps, steel.....	30 per cent.

Travellers' baggage, under regulations prescribed by the Controller of Customs.....	Free.
Trawls, trawling spoons, fly hooks, sinkers, swivels, and sportsmens' fishing bait, and fish hooks, n.e.s.....	30 per cent.
Tray and table cloths, linen or cotton, made up or not .....	30 per cent.
Treenails .....	Free.
Trees, viz.: Apple, cherry, peach, pear, plum and quince, of all kinds, and small peach trees known as June buds .....	3 cents each.
Trees, viz.: Grape vines, gooseberry, raspberry, currant and rose bushes; fruit plants, n.e.s., and shade, lawn and ornamental trees, shrubs and plants, n.e.s.....	20 per cent.
Trees, seedling stock for grafting, viz.: Plum, pear, peach and other fruit trees.....	Free.
Trees, n.e.s.....	Free.

1. Under "The San Jose Scale Act" passed 18th March, 1898, the importation into Canada of any trees, shrubs, plants, vines, grafts, cuttings or buds, commonly called nursery stock, from any place to which the Act applies, is prohibited, and "any nursery stock so imported shall be forfeited to the Crown and may be destroyed, and any person importing nursery stock from any such country or place, or causing or permitting it to be so imported, shall be deemed to be guilty of an offence under section 6 of the Customs Tariff, 1897, and shall be liable to a penalty prescribed by that section."

2. By an Order in Council approved 18th March, 1898, the said Act prohibiting the importation of nursery stock is declared to apply to nursery stock from the following countries, viz.:—

United States of America, Australia,  
Japan, Hawaiian Islands.

3. By an Order in Council approved 18th March, 1898, plants exempted from the



operations of the above mentioned Act are as follows:—

(a.) *Greenhouse plants*, (such as Roses grown under glass, Palms, Ferns, Orchids, Cacti, Chrysanthemums, Azaleas, Begonias and Carnations, but not any other woody plants.)

(b.) *Herbaceous perennials*, (the tops of which die down in winter, such as Perennial Phlox, Dielytra, Peonies, Perennial Sun-flowers, etc.)

(c.) *Herbaceous bedding plants*, (such as Geraniums, Coleuses, Verbenas, Pansies, etc.)

(d.) *All conifers*.

(e.) *Bulbs, and tubers*, (such as Lilies, Hyacinths, Narcissi, and all other true bulbs, Gladioli, Caladium, Irises, Cannas, Dahlias, etc.)

4. Customs Officers are instructed to enforce the provisions of the law prohibiting the importation of nursery stock and to seize all trees, shrubs, plants, vines, grafts, cuttings or buds, commonly called nursery stock, when imported from the countries above mentioned, in contravention of the aforesaid Act.

Tricycles and bicycles.....	30 per cent.
Trimmers, plated or not, n.o.p.....	30 per cent.
Trimmings, fur, with cord or braid edge.....	35 per cent.
Trimmings, fur, n.e.s.....	30 per cent.
Trimmings, bead or jet composition.....	35 per cent.
Tripoli compound.....	25 per cent.
Troches, medicinal.....	25 per cent.
Trucks and handcarts.....	30 per cent.
Truffles, fresh.....	25 per cent.
Truffles, canned or bottled, the weight of the can or bottle to be included in the weight for duty.....	1½ cent per lb.
Trunk hinges. As Hinges.	
Trunk trimmings of tinned iron or tin.....	30 per cent.
Trunks, valises, hat boxes, carpet bags, tool bags or baskets, satchels, reticules, musical	

DUTY.

instrument cases, purses, portmanteaus, pocket-books, fly-books, and parts thereof, n.o.p., and baskets of all kinds.....	30 per cent.
Trunks containing travellers' samples are subject to duty on first importation, but may be allowed free entry on re-importation, if identified to the satisfaction of Customs Officer examining same.	
Trusses or surgical belts and suspensory bandages of all kinds.....	20 per cent.
Tuberculin.....	Free.
Tubers, bulbs, corms, rhizomes, spiræa and lilies of the valley.....	Free.
Tubing, brass or copper, not polished, bent or otherwise manufactured, in lengths of not less than six feet.....	Free.
Tubing, gas, mohair.....	35 per cent.
Tubing, viz.: Zinc seamless drawn tubing.....	Free.
Tubing, viz.: Wrought iron or steel boiler tubes, n.e.s., including flues and corrugated tubes for marine boilers.....	5 per cent.
Tubing, viz.: Tubes of rolled steel, seamless not joined or welded, not more than one and one-half inch in diameter; and seamless steel tubes for bicycles.....	10 per cent.
Tubing, viz.: Wrought iron or steel tubing, plain or galvanized, threaded and coupled or not, over two inch in diameter, n.e.s.....	15 per cent.
Tubing, viz.: Wrought iron or steel tubing, plain or galvanized, threaded and coupled or not, two inches or less in diameter, n.e.s.	35 per cent.
Tubing, viz.: Other iron or steel pipe or tubing, plain or galvanized, riveted, corrugated or otherwise specially manufactured, n.o.p.....	30 per cent.
Tubing, viz.: Tubes, rolled iron not welded or joined, under one and one-half inch in diameter, angle iron, nine and ten gauge not over one and one-half-inch wide, iron tubing lacquered or brass covered, not over one and one-half inch in diameter, all of which are to be cut to lengths for the manufacture of bedsteads, and to be used	

for no other purpose, and brass trimmings for bedsteads, when imported by or for manufacturers of iron or brass bedsteads to be used for such purposes only in their own factories, until such time as any of the said articles are manufactured in Canada.....	Free.
Tubs and pails of wood.....	20 per cent.
Tubs, bath, copper, fitted up in frame or stand of wood.....	30 per cent.
Tubs, baths and washstands of earthenware, stone, cement or clay, or of other material, n.o.p.....	30 per cent.
Tufa, calcareous.....	Free.
Turmeric.....	Free.
Turnip seed.....	Free.
Turpentine, raw or crude.....	Free.
Turpentine, spirits of.....	5 per cent.
Turtles.....	Free.
Tweeds, cloths, doeskins, cassimeres, coatings and overcoatings, composed wholly or in part of wool.....	35 per cent.
Twine, binders', or twine for harvest binders of hemp, jute, manilla or sisal, and of manilla and sisal mixed.....	Free.
Twine, binders', viz.: After 1st January, 1898, binders' twine, or twine for harvest binders, of hemp, jute, manilla or sisal, and of manilla and sisal mixed, and all articles upon which duties are levied which enter into the cost of the manufacture of such twine, under regulations to be made by the Controller of Customs.	Free.
Twine, hammocks, lawn tennis nets, sportsmen's fish nets and other articles manufactured of twine, n.o.p.....	30 per cent.
Twines for the use of the fisheries. See Fish hooks.	
Twine, sail, and canvas of hemp or flax, when to be used for boats and ship sails.....	5 per cent.
Twine and cordage of all kinds, n.e.s.....	25 per cent.
Type for printing, including chases, quoins and slugs, of all kinds.....	20 per cent.
Type metal.....	10 per cent.
Typewriters.....	25 per cent.

Typewriters, tablets with movable fixtures, and musical instruments, when imported by and for the use of schools for the blind, and being and remaining the sole property of the governing bodies of the said schools, and not of private individuals; the above particulars to be verified by special affidavit on each entry when presented..... Free.

## U

Ultramarine blue, dry or in pulp.....	Free.
Umbrella, parasol and sunshade sticks or handles, n.e.s.....	20 per cent.
Umbrella parts, viz.: Ribs of brass, iron or steel, runners, rings, caps, notches, ferrules, mounts and sticks or canes in the rough, or not further manufactured than cut into lengths suitable for umbrella, parasol, sunshade or walking-sticks, when imported by manufacturers of umbrellas, parasols and sunshades, or walking-sticks for use in their factories in the manufacture of umbrellas, parasols, sunshades or walking-sticks.....	Free.
Umbrellas, parasols and sunshades of all kinds and materials.....	35 per cent.
Underwear. See Clothing.....	35 per cent.
Urinometers, as surgical instruments.....	Free.
Union collar cloth, paper, in rolls or sheets, not glossed or finished.....	15 per cent.
Union collar cloth, paper, glossed or finished, in rolls or sheets.....	20 per cent.
Upholsterers' hardware, n.e.s.....	30 per cent.

## V

Vaccine and ivory vaccine points.....	Free.
Valentines.....	20 per cent.
Valerian root, unground.....	Free.
Valise frames, opened to end or bottom of valise	30 per cent.
Valises, trunks, hat boxes, carpet bags, tool bags or baskets, satchels, reticules, musical	

instrument cases, purses, portmanteaus, pocket-books, fly-books and parts thereof, n.o.p., and baskets of all kinds.....	30 per cent.
Valves, hydrants and water gates of iron, brass or plated .....	30 per cent.
Vanilla beans; crude only.....	Free.
Vanilla beans, ground.....	20 per cent.
Varnish, black and bright, for ships' purposes...	Free.
Varnish, stove.....	20 cents per gallon and 20 per cent.
Varnishes, viz.: Paints and colours, ground in spirits, and all spirit varnishes and lacquers..	\$1.12½ per gal
Varnishes, lacquers, japans, japan driers, liquid driers and oil finish, n.e.s..	20 cents per gal. and 20 per cent.
Vaseline, and all similar preparations of petroleum for toilet, medicinal, or other purposes	35 per cent.
Vases, china, porcelain or earthenware .....	30 per cent.
Vases, glass.....	20 per cent.
Vaults, viz.: Safes, doors for safes and vaults...	30 per cent.
Vegetables, viz.: Sweet potatoes and yams..	10 cents per bush.
Vegetables, potatoes, n.e.s.....	15 cents per bush.
Vegetables, tomatoes, fresh.	20 cents per bushel and 10 per cent.
Vegetables, viz.: Tomatoes and other vegetables, including corn and baked beans, in cans or other packages, n.e.s., the weight of the cans or other packages to be included in the weight for duty .....	1½ cent per lb.
Vegetables, n.o.p.....	25 per cent.
Vegetable fibre, twisted for convenience in transportation.....	Free.
Velocipedes, children's or railway.....	30 per cent.
Velvets, velveteens, silk velvets, plush and silk fabrics .....	30 per cent.
Veneers of ivory, unmanufactured.....	Free.
Veneers of wood, not over three thirty-seconds of an inch in thickness.....	7½ per cent.
Veneers of wood, over three thirty-seconds of an inch in thickness, are classed as Lumber.	
Verdigris, or sub-acetate of copper, dry.....	Free.
Vermicelli and maccaroni.....	25 per cent.
Vermouth bitters. See Bitters.	
Vessels. See Ships.	
Vestments, church, of any material.....	20 per cent.



DUTY.

Views, photographic.....	20 per cent.
Vinegar. See Acid, acetic.	
Vines, grape, and vines, n.e.s.....	20 per cent.
Vines, etc., the importation of which is prohibited. See Trees.	
Vises .....	30 per cent.
Vitriol, blue, or sulphate of copper.....	Free.
Vulcanized fibre, kartavert, indurated fibre, and like material, and manufactures of, n.e.s.....	25 per cent.

**W**

Wadding, viz.: Cotton batts, batting and sheet wadding, dyed or not, n.e.s.....	25 per cent.
Waggon blocks, rough hewn or sawn only.....	Free.
Waggon or cart skeins or boxes.....	30 per cent.
Waggons, farm and freight.....	25 per cent.
Walking sticks and canes of all kinds, n.e.s.....	30 per cent.
Wall papers or paper hangings, borders or bordering.....	35 per cent.
Walnuts, shelled, n.e.s.....	5 cents per lb.
Walnuts, not shelled, n.e.s.....	3 cents per lb.
Walnuts, shelled or not, from countries entitled to the advantages of the French treaty...	2 cents per lb.
Warps, cotton, and cotton yarns, dyed or not, n.e.s.	25 per cent.
Wash boards.....	20 per cent.
Washers or burrs and rivets, of brass and copper.	30 per cent.
Washers, viz.: Iron or steel nuts, washers, rivets, and bolts, with or without threads, and nut, bolt and hinge blanks, and T and strap hinges of all kinds, n.e.s...¾ cent per lb. and	25 per cent.
Washing crystal.....	20 per cent.
Washing machines.....	25 per cent.
Wash-stands, baths and tubs, of earthenware, stone, cement or clay, or of other material, n.o.p...	30 per cent.
Waste of any kind, except mineral waste.....	Free.
Watches.....	25 per cent.
Watch actions or movements.....	10 per cent.
Watch cases .....	30 per cent.
Watch case metal, viz.: Composition metal for the manufacture of jewellery and filled gold watch cases.....	10 per cent.

DUTY.

Watch chains, jewellery .....	30 per cent.
Watch crowns.....	25 per cent.
Watch glasses.....	25 per cent.
Watch guards, silk.....	35 per cent.
Watch keys.....	25 per cent.
Water colours. See Paintings.	
Water gates, iron, brass or plated.....	30 per cent.
Water lime. See Cement.	
Water melons.....	25 per cent.
Water meters.....	25 per cent.
Water pipes of cast iron.....	\$8 per ton.
Wax, bees.....	10 per cent.
Wax, cobblers' .....	20 per cent.
Wax dolls.....	35 per cent.
Wax, paraffine.....	30 per cent.
Wax polish, for polishing floors.....	25 per cent.
Wax, vegetable.....	20 per cent.
Webbing, elastic and non-elastic.....	20 per cent.
Wedges.....	30 per cent.
Weighing beams .....	30 per cent.
Whalebone, unmanufactured.....	Free.
Whalebone, manufactures of, n.e.s.....	20 per cent.
Whale, and other fish oils, and spermaceti, and all other articles the produce of the fisheries, not specially provided for.....	20 per cent.
Wheat.....	12 cents per bush.
Wheat flour and meal, including the duty on the barrel.....	60 cents per bbl.
Wheat screenings.....	12 cents per bush.
Wheelbarrows .....	30 per cent.
Wheels, car.....	30 per cent.
Wheels, spokes, hubs and felloes, finished, for buggies, carriages, pleasure carts, and similar vehicles.....	35 per cent.
Wheels, spokes, hubs and felloes, finished, for farm and freight wagons, carts, drays, and similar vehicles.....	25 per cent.
Whips of all kinds, including thongs and lashes.	35 per cent.
Whips, viz.: Reeds, square or round, and raw- hide centres, textile leather or rubber heads, thumbs and tips, and steel, iron or nickel caps for whip ends, imported by whip man-	

Manufacturers for use in the manufacture of whips in their own factories.....	Free.
Whiskey. See Spirits.	
Whisks and brooms.....	20 per cent.
Whiting or whitening, gilder's whiting, and Paris white, blanc fixe and satin white.....	Free.
Whitening, prepared.....	20 per cent.
Wicks, for coal oil stoves or lamps.....	25 per cent.
Willows, unmanufactured.....	Free.
Willow work, or osier work, n.e.s.....	25 per cent.
Winceys, checked, striped or fancy cotton winceys.....	35 per cent.
Windmills.....	25 per cent.
Window blind cord, worsted.....	35 per cent.
Window blinds of paper of all kinds.....	35 per cent.
Window screens, wire.....	30 per cent.
Window shade or blind rollers.....	35 per cent.
Window shades in the piece or cut and hemmed or mounted on rollers, n.e.s.....	35 per cent.
Wines, non-sparkling, containing 26 per cent. or less of alcohol, from countries entitled to the advantages of the French treaty.....	25 cents per gall.
Wines, viz.: Champagne and all sparkling wines entitled to the advantages of the French treaty shall be exempted from the surtaxe or <i>ad valorem</i> duty of 30 per cent.	
Wines, viz.: Champagne and all other sparkling wines in bottles containing each not more than a quart but more than a pint.....	
.....	\$3.30 per doz. and 30 per cent.
Containing not more than a pint each but more than one-half pint.....	\$1.65 per doz. and 30 per cent.
Containing one-half pint each or less.....	
.....	82 cts. per doz. and 30 per cent.
Bottles containing more than one quart each shall pay, in addition to three dollars and thirty cents per dozen bottles, at the rate of one dollar and sixty-five cents per gallon, on the quantity in excess of one quart per bottle, the quarts and pints in each case being old wine measure; in addition to the above specific duty.....	30 per cent.
Wines of all kinds, except sparkling wine, in-	

cluding orange, lemon, strawberry, raspberry, elder and currant wines, containing 26 per cent. or less of spirits of the strength of proof, whether imported in wood or in bottles (six quart or twelve pint bottles to be held to contain a gallon).....

.....25 cents per gall. and 30 per cent.

And for each degree or fraction of a degree of strength in excess of 26 per cent. of spirits as aforesaid, an additional duty of 3 cents until the strength reaches 40 per cent. of proof spirits. But any liquors imported under the name of wine, and containing more than forty per cent. of spirits of the strength of proof shall be rated for duty as unenumerated spirits.

Wire, single or several, covered with cotton, linen, silk, rubber or other material, including cable so covered, n.e.s..... 30 per cent.

Wire, viz.: Barbed wire..... Free.

Wire, viz.: Buckthorn strip fencing, woven wire fencing, and wire fencing of iron or steel, n.e.s..... 15 per cent.

Wire, viz.: Covered corset wires, cut to lengths, tipped or untipped..... 35 per cent.

Wire, viz.: Flat steel wire, of number sixteen gauge or thinner, when imported by the manufacturers of crinoline or corset wire and dress stays, for use in the manufacture of such articles in their own factories..... Free.

Wire cloth or woven wire of brass or copper.... 25 per cent.

Wire cloth or woven wire, and wire netting, of iron or steel..... 30 per cent.

Wire, crucible cast steel..... Free.

Wire of brass, plain..... 10 per cent.

Wire, of brass, zinc, iron or steel, screwed or twisted, or flattened or corrugated, for use in connection with nailing machines for the manufacture of boots and shoes, when imported by manufacturers of boots and shoes, to be used for such purposes only in their own factories..... Free.

DUTY.

Wire of copper, plain, tinned or plated.....	15 per cent.
Wire of phosphor bronze and phosphor tin.....	10 per cent.
Wire platinum.....	Free.
Wire rope, stranded or twisted wire, clothes line, picture or other twisted wire and wire cable, n.e.s.....	25 per cent.
Wire of all metals and kinds, n.o.p.....	20 per cent.
Wire, iron, brass or copper, manufactures of, n.e.s.	30 per cent.
Wire, viz.: Galvanized iron or steel wire number nine, twelve and thirteen gauge.....	Free.
Wire rigging for ships and vessels.....	Free.
Wire rods, viz.: Rolled round wire rods in the coil, of iron or steel, not over three-eighths of an inch in diameter, when imported by wire manufacturers for use in making wire in the coil, in their own factories.....	Free.
Wire, steel, Bessemer soft drawn spring, of numbers ten, twelve and thirteen gauge, respectively, and homo steel spring wire of numbers eleven and twelve gauge, respectively, when imported by manufacturers of wire mattresses, to be used in their own factories in the manufacture of such articles	Free.
Wire, viz.: Steel strip and flat steel wire when imported into Canada by manufacturers of buckthorn and plain strip fencing, for use in the manufacture of such articles in their own factories.....	Free.
Wood or timber or lumber, viz.: Lumber and timber planks and boards of amaranth, cocoboral, boxwood, cherry, chestnut, walnut, gumwood, mahogany, pitch pine, rosewood, sandal-wood, sycamore, Spanish cedar, oak, hickory, whitewood, African teak, black-heart ebony, lignum vitæ, red cedar, redwood, satin-wood and white ash, when not otherwise manufactured than rough-sawn or split or creosoted, vulcanized or treated by any other preserving process; sawed or split boards, planks, deals and other lumber when not further manufactured than dressed on one side only or	



creosoted, vulcanized or treated by any preserving process; pine and spruce clapboards; timber or lumber hewn or sawed, squared or sided or creosoted; laths, pickets and palings; staves not listed or jointed of wood of all kinds; fire wood, handle, heading, stave, and shingle bolts, hop poles, fence posts, railroad ties; hubs for wheels, posts, last blocks, wagon, oar, gun, heading and all like blocks or sticks rough hewn, or sawed only; felloes of hickory wood, rough sawn to shape only, or rough sawn and bent to shape, not planed, smoothed or otherwise manufactured; hickory billets and hickory lumber, sawn to shape for spokes of wheels, but not further manufactured; hickory spokes, rough turned, not tenoned, mitred, throat-ed, faced, sized, cut to length, round tenoned or polished; shingles of wood; the wood of the persimmon and dogwood trees; and logs and round unmanufactured timber, ship timber or ship planking, not specially enumerated or provided for in this Act.....

Free.

Wood, manufactures of, viz.: Pails, tubs, churns, whisks and brooms, washboards, pounders and rolling pins.....

20 per cent.

Wood mouldings, plain, gilded or otherwise further manufactured.....

25 per cent.

Wood, naphtha (wood alcohol.) See Spirits.

Wood plates, viz.: Plates engraved on wood, and on steel or other metal, and transfers taken from the same.....

20 per cent.

Wood pulp.....

25 per cent.

Wood veneers. See Veneers.

Wood, manufactures of, n.o.p.....

25 per cent.

Wool and hair of the camel, alpaca goat and other like animals, not further prepared than washed, n.e.s.; and noils, being the short wool which falls from the combs in worsted factories; and worsted tops, n.e.s.

Free.

Wool, viz.: Leicester, Cotswold, Lincolnshire,

Southdown combing wools, or wools known as lustre wools, and other like combing wools, such as are grown in Canada.....	3 cents per lb.
Wool fabric, viz.: Women's and children's dress goods, coat linings, Italian cloths, alpacas, orleans, cashmeres, Henriettas, serges, buntings, nun's cloth, bengalines, whip cords, twills, plains or jacquards of similar fabrics, composed wholly or in part of wool, worsted, the hair of the camel, alpaca, goat, or like animals, not exceeding in weight six ounces to the square yard, when imported in the grey or unfinished state for the purpose of being dyed or finished in Canada, under such regulations as are established by the Governor-in-Council.....	25 per cent.
Wool fabrics, manufactures, wearing apparel and ready-made clothing, composed wholly or in part of wool, worsted, the hair of the alpaca, goat or other like animals, n.e.s.; blankets, bed comforters, or counterpanes, flannels, cloths, doe-skins, cassimers, tweeds, coatings, overcoatings and felt cloth, n.e.s..	35 per cent.
Wool hosiery, viz.: Socks and stockings.....	35 per cent.
Wool shawls.....	30 per cent.
Woollens, viz.: Knitted goods of every description, including knitted underwear, n.e.s.....	35 per cent.
Woollen rags and waste.....	Free.
Work boxes.....	35 per cent.
Worsted picture cord.....	35 per cent.
Worsted tops made from combing wools such as are grown in Canada.....	15 per cent.
Worsted tops, n.e.s.....	Free.
Wringers. See Clothes Wringers.	
Writing desks, fancy.....	35 per cent.

**X**

Xylonite, xyolite or celluloid, in sheets, and in lumps, blocks or balls in the rough.....	Free.
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**Y**

Yachts, whether steam or sailing, constucted in,	
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and imported from Great Britain, on application for Canadian register.....	Free.
Yachts, built in any country other than Great Britain, upon application for Canadian register, on hull, rigging and all appurtenances.	10 per cent.
On boilers, steam engines and other machinery.	25 per cent.
Yachts, imported into Canada without registration, if built of wood.....	25 per cent.
Yams and sweet potatoes.....	10 cents per bush.
Yardsticks, advertising or plain.....	35 per cent.
Yarns, coir.....	Free.
Yarns, cotton, and cotton warps, dyed or not, n.e.s.	25 per cent.
Yarns, cotton, No. 40 and finer.....	Free.
Yarn, viz.: Cotton yarn, polished or glazed, when imported by manufacturers of shoelaces for the manufacture of such goods in their own factories.....	Free.
Yarn, viz.: Jute, flax, or hemp yarn, plain, dyed or coloured, jute canvas, not pressed or calendered, when imported by the manufacturers of carpets, rugs and mats, jute webbing or jute cloth, hammocks, twines and floor oil cloth, for use in the manufacture of any of these articles only, in their own factories.....	Free.
Yarns, mohair.....	Free.
Yarn spun from the hair of the alpaca or of the angora goat, when imported by manufacturers of braids for use exclusively in their factories in the manufacture of such braids only, under such regulations as are adopted by the Controller of Customs.....	Free.
Yarns, wool or worsted, when genapped, dyed, or finished, and imported by manufacturers of braids, cords, tassels, and fringes, to be used in the manufacture of such articles only in their own factories.....	Free.
Yarns, composed wholly or in part of wool, worsted, the hair of the alpaca, goat, or like animal, costing thirty cents per pound and over, when imported on the cop or tube or	

in the hank by manufacturers of woollen goods for use in their products.....	20 per cent.
Yarns, woollen and worsted, n.e.s.....	30 per cent.
Yeast cakes and baking powders, the weight of the package to be included in the weight for duty.....	6 cents per lb.
Yeast, compressed, in bulk or mass of not less than fifty pounds.....	3 cents per lb.
Yeast, compressed, in packages weighing less than fifty pounds, the weight of the package to be included in the weight for duty.....	6 cents per lb.
Yeast, liquid.....	20 per cent.
Yellow metal, in bolts, bars and for sheathing..	Free.

**Z**

Zinc dust or indigo auxiliary.....	Free.
Zinc, manufactures of, n.o.p.....	25 per cent.
Zinc, salts of.....	Free.
Zinc spelter and zinc in blocks, pigs, sheets and plates; and seamless drawn tubing.....	Free.

All goods not enumerated in this Act as subject to any other rate of duty, nor declared free of duty by this Act, and not being goods the importation whereof is by this act or any other act prohibited, shall be subject to a duty of twenty per cent.

Bags, barrels, boxes, casks and other vessels exported filled with Canadian products, or exported empty and returned filled with foreign products; and articles the growth, produce and manufacture of Canada, when returned after having been exported; provided that proof of the identity of such articles and goods shall be made under regulations to be prescribed by the Controller of Customs, and that such articles and goods are returned within three years from time of exportation, without having been advanced in value or improved in condition by any process of manufacture or other means; provided further that this item shall not apply to any article or goods upon which an allowance of

drawback has been made, the re-importation of which is hereby prohibited except upon payment of duties equal to the drawback allowed; nor shall this item apply to any article or goods manufactured in customs or excise bonded warehouse and exported under any provision of the law..... Free.

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Machinery or parts of Machines, valued at not less than ten dollars, found necessary to be exported for repairs, and which have been duly exported, may be entered for duty at the value of such repairs if identified upon reimportation within one year—provided application for outward entry and examination at Customs have been duly made. The Certificate of identification endorsed on the export application is to be forwarded with the entry inwards to the Customs Department, Ottawa.

The application for examination and outward entry may be in the following form:—

.....19.....

*To Collector of Customs at.....*

Application is hereby made for the examination and entry of the following machinery found necessary to be exported for repairs and valued at not less than \$10—consigned, marked and described as below:

.....Applicant...

Examined and marked.....19.....

.....Customs Officer.

Identified upon re-importation, this.....19.....

.....Customs Officer.

It will not be necessary to send the application for export to Customs Department until it is attached to the entry inwards of the machinery returned.

Entries for duty on value of repairs only are not authorized except in the case of *Machinery or parts of Machines* found necessary to be exported for repairs (and valued at not less than \$10), under the foregoing regulations.



## IMPORTS PROHIBITED.

Books, printed paper, drawings, paintings, prints, photographs or representations of any kind of a treasonable or seditious, or of an immoral or indecent character.

Reprints of Canadian copyright works, and reprints of British copyright works, which have been copyrighted in Canada also.

Coin, base or counterfeit.

Oleomargarine, butterine, or other similar substitute for butter.

Tea adulterated with spurious leaf or with exhausted leaves, or containing so great an admixture of chemical or other deleterious substance as to make it unfit for use.

Goods manufactured or produced wholly or in part by prison labour, or which have been made within or in connection with any prison, jail or penitentiary; also goods similar in character to those produced in such institutions, when sold or offered for sale by any person, firm or corporation having a contract for the manufacture of such articles in such institutions or by any agent of such person, firm or corporation, or when such goods were originally purchased from or transferred by any such contractor.

The importation into Canada of any goods enumerated, described or referred to in Schedule C to this Act is prohibited; and any such goods imported shall thereby become forfeited to the Crown and shall be destroyed; and any person importing any such prohibited goods, or causing or permitting them to be imported, shall for each offence incur a penalty of two hundred dollars.

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## EXPORTS PROHIBITED.

The export of deer, wild turkeys, quail, partridge, prairie fowl and woodcock, in the carcase or parts thereof, is hereby declared unlawful and prohibited; and any person exporting or attempting to export any such article shall for each such offence incur a penalty of one hundred dollars, and the article so attempted to be exported shall be forfeited, and may, on reasonable cause of suspicion of intention to export, be seized by any officer of the Customs, and, if such in-

tention is proved, shall be dealt with as for breach of the Customs laws; provided, that this section shall not apply to the export, under such regulations as are made by the Governor-in-Council, of any carcase or part thereof of any deer raised or bred by any person, company or association of persons upon his or their own lands.

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## REGULATIONS RESPECTING THE EXPORT OF DEER

### SHOT FOR SPORT BY PERSONS NOT DOMICILED IN CANADA.

1. Deer when shot for sport under Provincial or Territorial authority in Canada, by any person not domiciled in Canada may be exported under the following conditions and limitations:—

1. The deer may be exported only at the Customs Ports of Halifax, Yarmouth, Macadam Junction, Quebec, Montreal, Ottawa, Kingston, Niagara Falls, Fort Erie, Windsor, Sault Ste. Marie, Port Arthur, and such other ports as shall from time to time by the Minister of Customs be designated for the export of deer.

2. The exportation of deer in the carcase or parts thereof (except as to cured deer heads and hides of deer) shall be permitted only during or within fifteen days after the "open season" allowed for shooting deer under the laws of the Province or Territory where the deer to be exported has been shot.

3. No person shall in one year export more than the whole or parts of two deer, nor shall exportation of such deer be made by the same person on more than two occasions during one calendar year.

4. Deer in the carcase or any part thereof which has been killed in contravention of any Provincial or Territorial law shall not be exported, nor shall any deer in the carcase or parts thereof be exported without the permit of the Collector of Customs accompanying the shipment.

5. A person, not domiciled in Canada, who has shot deer for sport and not for gain or hire, under Provincial or Territorial authority may make an export entry in duplicate of deer in the carcase or parts thereof so shot by him and allowed to be exported—upon subscribing and attesting before

a Collector of Customs a Declaration in the following form to be annexed to said export entry, viz. :—

(AS PER FORM IN APPENDIX.)

6. The exporter shall produce his license or permit for shooting deer under Provincial or Territorial authority to the Collector of Customs before the exportation of the deer, and the Collector shall endorse thereon a description of the quantity and parts entered for exportation.

The Collector of Customs at any Customs Port of Entry designated for the Export of Deer, upon receiving the said export entries duly completed, may thereupon under the seal of the Custom House, issue his permit for the exportation of the deer, if satisfied as to the identity of the sportsman and that the exportation is not prohibited.

FORM OF DECLARATION TO BE MADE IN CONNECTION WITH  
THE EXPORT OF DEER, SHOT FOR SPORT BY PERSONS  
NOT DOMICILED IN CANADA.

I.....of.....  
do solemnly and truly declare that the deer in the carcase or parts thereof described in the annexed Export Entry have been shot by me at.....in Canada, for sport and not for gain or hire, under Authority of the License or Permit issued under Provincial or Territorial Authority herewith exhibited; that I am not domiciled in Canada; that I have not exported directly or indirectly within this calendar year *deer* in the carcase or parts thereof, shot by me in Canada during the present season, except as follows, viz. :—

(1)\*.....  
that the deer described in the annexed Export Entry together with the deer heretofore exported by me within the present calendar year are not parts of more than two deer; and I verily believe that the exportation of the deer described in the annexed entry is not prohibited.

.....  
(Signature of Exporter.)

Declared before me at.....this.....day of.....

.....  
Collector of Customs,

(1)\*Parts exported and place of exportation,

# PACKAGES.

The following tariff of values for packages containing goods paying a specific duty is given as a guide in cases where such value cannot be otherwise obtained:—

Acids, carboys containing acids, \$1.50 each.

Ale, Beer and Porter—Hhds., \$4 each; barrels, \$3 each; quart bottles, 30 cts. per dozen; pint bottles, 25 cts. per dozen.

Beans, bags, 10 cents each.

Brandy and Whiskey—Puncheons, \$6; hogsheads, \$4; quarter casks, \$3; octaves, \$1.50; half octaves, \$1; quarter octaves, 75 cts.; cases of 1 doz. bottles, 60 cts.; cases of 2 doz. flasks, no cups, 80 cts.; cases of 4 doz. flasks, no cups, \$1.20; cases of 2 doz. flasks, with cups, \$1; cases of 4 doz. flasks, with cups, \$1.40; cases of 1 doz. decanters, \$3.

Butter—Tubs and firkins, of 25 lbs. and over, 25 cts. each; under 25 lbs., 15 cts. each.

Cheese—Tubs, 40 cts. each; cases, 20 cts. each; boxes, 10 cts. each; crocks, 30 cts. per doz.

Chicory—Tins, 28 lbs., 35 cts. each; tins, 56 lbs., 50 cts. each.

Cocoanut and Palm oil, natural state—Hogsheads, \$2.00 each; barrels, \$1.00 each.

Cocoanuts, bags, 10 cents each.

Cocoanut—Barrels, 20 cts. each; pails, 20 lbs., 14 cts. each; 11 lbs., 12 cts. each; pails or cans, 1 lb., 4 cts. each; ½ lb., 3 cts. each; ¼ lb., 1 cent each; bread boxes, 30 lbs., 65 cts. each; tin caddies, 15 lbs., 45 cts. each.

Currants, dried—Barrels, 20 cts. each; half barrels, 10 cts. each; cases, 20 cts. each; half cases, 15 cts. each; quarter cases, 7 cts. each.

Fish—Codfish, boxes, 1 lb., 1 cent each; 2 lbs., 2 cts. each; 5 lbs., 3 cts. each; 10 lbs., 5 cts. each; 25 lbs., 6 cts. each; 50 lbs., 12 cts. each; 100 lbs., 20 cts. each; 500 to 600 lbs., 75 cts. each; Finnan Haddies, boxes, 30 lbs., 12 cts. each; 50 lbs., 15 cts. each; Herrings, kegs, 15 cts. each; half kegs, 7 cents each; Mackerel, kits, 10 cts. each.

Gin—Puns, \$6.00 each; hhds., \$4.00 each; quarter casks, \$3.00 each; octaves, \$1.50 each; half octaves, \$1.00 each; cases, 1 doz. quart bottles, 60 cts.; red cases, 80 cts. each; yellow cases, 80 cts. each; green cases, 60 cts. each; blue cases, 60 cts. each; green, white or blue half cases, 30 cts. each.

Glucose—Barrels, 75 cts. each; half barrels, 50 cts. each; kegs, 10 gals., 40 cts. each.

Grapes, kegs, 20 cts. each.

Grease for soapstock. Tierces, \$1.00 each; barrels, 40 cts. each.

Hams and Bacon, in pickle—Tierces, \$1.25 each; barrels, \$1 each; dry packed, tierces, 40 cts. each. barrels, cases or crates, 20 cts. each.

Hops—Bales 60 cts. and \$1.00 each, according to size; English being always larger than American bales.

Jams and Jellies—Glass jars and earthenware pots—1 lb., 13 cts. per doz.; 2 lbs., 19 cts. per doz.; 3 lbs., 24 cts. per doz.; 4 lbs., 30 cts. per doz.; 7 lbs., 50 cts. per doz.; 14 lbs., 75 cts. per doz.; tins, 1 lb., 20 cents per doz.; 2 lbs., 30 cts. per doz.; 3 lbs., 35 cts. per doz.; 4 and 5 lbs., 40 cts. per doz.; 6 lbs., 45 cts. per doz.; 7 lbs., 50 cts. per doz.; 14 lbs., 75 cts. per doz.

Lard—Tierces, 335 lbs., \$1.00 each; barrels, 240 lbs., 90 cts. each; half barrels, 100 lbs., 35 cts. each; fancy tubs, 56 lbs., 20 cts. each; kegs, 50 lbs., 25 cts. each; wood buckets, 28 lbs., 15 cts. each; 20 lbs., 14 cts. each; 10 lbs., 10 cts. each; wooden cases in which tin pails are packed, to hold 60 lbs., 12 cts. each.

Lime juice, quart bottles, 60 cts. per doz.; pint bottles, 40 cts. per doz.

Nuts—bags or boxes, 10 cts. each; bbls. or cases, 20 cts. each.

Pease—Bags, 10 cts. each.

Pork—Barrels, n.o.p., \$1.00 each.

Prunes—Hogsheads, \$1.00 each; barrels, 25 cts. each; kegs, 15 cts. each; cases, 15 cts. each; half cases, 7 cts. each; glass jars, 2 lbs. each, 25 cts. per doz.; glass jars, 4 lbs. each, 40 cts. per doz.; glass jars, 7 lbs. each, 55 cts. per doz.

Raisins—56 lb. boxes, 10 cts.; 28, 14, or 7 lb. boxes, 5 cts.

Rice—Barrels, 20 cts. each; bags, 10 cts. each; pockets, 5 cts. each.

Salt—Glass jars, 25 cts. per doz.; boxes, 10 cts. each.

Seeds (free)—Cotton bags, containing, 16 cts. each; jute bags, containing, 10 cts. each.

Soap—Barrels or cases, 20 cts. each; boxes, 10 cts. each.

Starch—Boxes, 40 lbs., 10 cts. each; 6 lbs., 5 cts. each.

Tea—Lead packets, 1 lb., 2 cts. each;  $\frac{1}{2}$  lb. and  $\frac{1}{4}$  lb.,  $1\frac{1}{4}$  cts. each; paper packets, 1 lb.,  $1\frac{1}{2}$  cts. each;  $\frac{1}{2}$  lb., 1 ct. each; tins, 5 lb., 8 cts. each.



Vinegar—Hhds., \$4.00 each; quarter casks, \$3.00 each; cases, one doz. bottles, 60 cts. each; demijohns, 5 gals., 35 cts. each; 4 gals., 30 cts. each; 3 gals., 20 cts. each; 2 gals., 14 cts. each; 1 gal. 10 cts. each;  $\frac{1}{2}$  gal., 7 cts. each; bottles, quarts, 60 cts. per doz.; pints, 40 cts. per doz.;  $\frac{1}{2}$  pints, 25 cts. per doz.

Wines—Puns, \$6.00 each; hogsheads, \$4.00 each; quarter casks, \$3.00 each; octaves, \$1.50 each; half octaves, \$1.00 each; cases of 1 doz. bottles, 60 cts.; cases of 2 doz. bottles, 80 cts.

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## CUSTOMS—CANADA.

### LIST OF PORTS, OUTPORTS AND PREVENTIVE STATIONS.

#### ARRANGED ALPHABETICALLY.

Abercorn, Que., W.P., Port.  
Advocate Harbour, N.S., Outport, under Parrsboro'.  
Alberni, B.C., Preventive Station, under Victoria.  
Alberton, P.E.I., Outport, under Summerside.  
Alder Grove, B.C., W.P., Outport, under New Westminster.  
Alert Bay, B.C., Preventive Station, under Victoria.  
Algoma Mills, Ont., W.P., Outport, under Sault Ste Marie.  
Alma, N.B., Outport, under Moncton.  
Almonte, Ont., W.P., Outport, under Ottawa.  
Amherst, N.S., W.P., Port.  
Amherst, Que., (House Harbour,) Preventive Station, under Quebec.  
Amherstburg, Ont., W.P., Port.  
Anderdon, Ont., Preventive Station, under Amherstburg.  
Annapolis, N.S., W.P., Port.  
Antigonish, N.S., W.P., Port.  
Apple River, N.S., Outport, under Parrsboro'.  
Arichat, N.S., W.P., Port.  
Arnprior, Ont., W.P., Outport, under Ottawa.  
Aroostook Junction, N.B., W.P., Outport, under Woodstock.  
Ashcroft, B.C., W.P., Outport, under New Westminster.  
Aspy Bay, N.S., (P.O. Dingwell,) Outport, under Baddeck.  
Athelstan, Que., Outport, under Hemmingford.  
Atlin, B.C., Preventive Station, under Victoria.  
Aultsville, Ont., Outport, under Cornwall.

Aylmer, Ont., Outport, under St. Thomas.  
Aylesford Station, N.S., W.P., Outport, under Kentville.  
Back Bay, N.B., Preventive Station, under St. John.  
Baddeck, N.S., W.P., Port.  
Baie Verte, N.B., Outport, under Sackville.  
Banff, N.W.T., Preventive Station, under Calgary.  
Barrie, Ont., W.P., Outport, under Toronto.  
Barrington, N.S., W.P., Port.  
Basin of River Inhabitants, N.S., Preventive Station, under  
Port Hawkesbury.  
Bass River, N.S., Preventive Station, under Truro.  
Bath, Ont., Outport, under Kingston.  
Batiscan, Que., Preventive Station, under Three Rivers.  
Bathurst, N.B., W.P., Port.  
Bayfield, N.S., Outport, under Antigonish.  
Bay St. Paul, Que., Preventive Station, under Quebec.  
Bear River, N.S., Outport, under Digby.  
Beaver Harbour, N.B., Preventive Station, under St. John.  
Belliveau's Cove, N.S., Outport, under Weymouth.  
Beebe Plain & Rock Island, Que., Preventive Station, under  
Stanstead.  
Bedlington, B.C., W.P., Outport, under Kaslo.  
Belleville, Ont., W.P., Port.  
Bennett, B.C., W.P., Outport, under Victoria.  
Berlin, Ont., W.P., Port.  
Bersimis, Que., Preventive Station, under Quebec.  
Berwick, N.S., W.P., Outport, under Kentville.  
Blenheim, Ont., W.P., Outport, under Chatham (after July  
1st, 1900).  
Bloomfield, N.B., Preventive Station, under Woodstock.  
Boundary Line, Que., Preventive Station, under Coaticook.  
Bowmanville, Ont., W.P., Port.  
Brampton, Ont., W.P., Outport, under Toronto.  
Brandon, Man., W.P., Port.  
Brantford, Ont., W.P., Port.  
Bridgetown, N.S., W.P., Outport, under Annapolis.  
Bridgewater, N.S., W.P., Outport, under Lunenburg.  
Brighton, Ont., W.P., Outport, under Cobourg.  
Broad Cove Mines, N.S., W.P., Outport, under Port Hood.  
Brockville, Ont., W.P., Port.  
Bruce Mines, Ont., Outport, under Sault Ste. Marie.  
Buctouche, N.B., W.P., Outport, under Chatham.

Burlington, Ont., W.P., Outport, under Hamilton.  
Burnston, Que., Preventive Station, under Coaticook.  
Bradore Bay, Que., Preventive Station, under Quebec.  
Byng Inlet, Ont., W.P., Outport, under Collingwood.  
Calgary, N.W.T., W.P., Port.  
Campbellford, Ont., W.P., Outport, under Belleville.  
Campbellton, N.B., W.P., Outport, under Dalhousie.  
Campo Bello, N.B., W.P., Outport, under St. Stephen.  
Canning, N.S., W.P., Outport, under Kentville.  
Canso, N.S., W.P., Port.  
Cape Cove, Que., Preventive Station, under Perce.  
Cape George, N.S., Preventive Station, under Antigonish.  
Cape Sable Island, N.S., W.P., Outport, under Barrington.  
Caraquette, N.B., W.P., Outport, under Bathurst.  
Carberry, Man., W.P., Outport, under Brandon.  
Cardigan, P.E.I., Outport, under Charlottetown.  
Cardinal, Ont., W.P., Outport, under Prescott.  
Carleton, Que., Preventive Station, under Paspébiac.  
Carleton Place, Ont., W.P., Outport, under Ottawa.  
Cascade City, B.C., W.P., Outport, under Grand Forks.  
Centreville, N.B., Outport, under Woodstock.  
Chambord Junc., Que., W.P., Outport, under Quebec.  
Chance Harbour, N.B., Preventive Station, under St. John.  
Charlottetown, P.E.I., W.P., Port.  
Chatham, N.B., W.P., Port.  
Chatham, Ont., W.P., Port.  
Chemainus, B.C., Outport, under Nanaimo.  
Chester, N.S., Outport, under Lunenburg.  
Cheticamp, N.S., W.P., Outport, under Port Hood.  
Cheverie, N.S., Outport, under Windsor.  
Chicoutimi, Que., Outport, under Quebec.  
Chilcoot Pass, B.C., Preventive Station, under Victoria.  
Chippawa, Ont., W.P., Outport, under Niagara Falls.  
\*Church Point, N.S., Preventive Station, under Weymouth.  
Clarenceville, Que., Outport, under St. Johns.  
Clark's Harbour, N.S., Preventive Station, under Barrington.  
Clementsport, N.S., Outport, under Annapolis.  
Clinton, Ont., W.P., Outport, under Goderich.  
Coaticook, Que., W.P., Port.  
Cobourg, Ont., W.P., Port.  
Cocagne, N.B., Outport, under Moncton.  
Cockburn Island, Ont., W.P., Outport, under Sault Ste. Marie.

Colborne, Ont., W.P., Outport, under Cobourg.  
Colchester, Ont., Preventive Station, under Amherstburg.  
Cole's Ferry, Ont., Preventive Station, under Brockville.  
Collins' Bay, Ont., Preventive Station, under Kingston.  
Collingwood, Ont., W.P., Port.  
Cookshire, Que., W.P., Port.  
Comin's Mills, Que., W.P., Outport, under Cookshire.  
Comox, B.C., W.P., Outport, under Nanaimo.  
Cornwall, Ont., W.P., Port.  
\*Coteau Landing, Que., Preventive Station, under Montreal.  
Country Harbour, N.S., Preventive Station, under Canso.  
Courtright, Ont., W.P., Outport, under Sarnia.  
Coutts, N.W.T., W.P., Outport, under Lethbridge.  
Cranbrook, B.C., W.P., Outport, under Nelson.  
Crapaud, P.E.I., Outport, under Charlottetown.  
Crystal City, Man., W.P., Outport, under Winnipeg.  
Crystal Beach, Ont., Preventive Station, under Fort Erie.  
Dalhousie, N.B., W.P., Port.  
Dalton Trail, B.C., Preventive Station, under Victoria.  
Dawson, N.W.T., W.P., Port.  
Debec, N.B., W.P., Outport, under Woodstock.  
Deloraine, Man., W.P., Outport, under Brandon.  
\*Depot Harbour, Ont., Preventive Station, under Collingwood.  
Descousse, N.S., Preventive Station, under Arichat.  
Deseronto, Ont., W.P., Port.  
Digby, N.S., W.P., Port.  
Dorchester, N.B., W.P., Outport, under Moncton.  
Douglas, B.C., W.P., Outport, under New Westminster.  
Dover, Ont., W.P., Outport, under Simcoe.  
Drummondville, Que., W.P., Outport, under St. Hyacinthe.  
Dundas, Ont., W.P., Outport, under Hamilton.  
Dundee, Que., W.P., Outport, under Montreal.  
Dunnville, Ont., W.P., Outport, under Hamilton.  
East Chezzetcook, N.S., Preventive Station, under Halifax.  
Economy, N.S., W.P., Outport, under Truro.  
Edmonton, N.W.T., W.P., Outport, under Calgary.  
Edmundston, N.B., W.P., Outport, under Woodstock.  
Egmont Bay, P.E.I., Preventive Station, under Summerside.  
Emerson, Man., W.P., Outport, under Winnipeg.  
Escoumains, Que., Preventive Station, under Quebec.  
Esquimalt, B.C., Preventive Station, under Victoria.  
Esquimaux Point, Que., Outport, under Gaspé.

Essex Centre, Ont., W.P., Outport, under Amherstburg.  
Fairview, B.C., Preventive Station, under Grand Forks.  
Father Point, Que., Preventive Station, under Rimouski.  
Fenelon Falls, Ont., Preventive Station, under Lindsay.  
Fernie, B.C., W.P., Outport, under Nelson.  
Five Islands, N.S., W.P., Outport, under Parrsboro'.  
Five Mile Point, B.C., Preventive Station, under Nelson.  
Fort Covington, (N.Y.), Preventive Station, under Montreal.  
Fort Cudahy, N.W.T., Preventive Station, under Dawson.  
Fort Erie, Ont., W.P., Port.  
Fort Francis, Ont., W.P., Outport, under Port Arthur.  
Fort McLeod, N.W.T., W.P., Outport, under Lethbridge.  
Fort Steele, B.C., W.P., Outport, under Nelson.  
Fort Walsh, N.W.T., Preventive Station, under Calgary.  
Fort William, Ont., W.P., Port.  
Foucher, N.S., Preventive Station, under Arichat.  
Franklin Centre, Que., Outport, under Hemmingford.  
Fredericton, N.B., W.P., Port.  
Freeport, N.S., Outport, under Digby.  
Frelighsburg, Que., W.P., Outport, under St. Johns.  
French River, Ont., Preventive Station, under Owen Sound.  
Gabrousse Bay, N.S., Outport, under Sydney.  
Galt, Ont., W.P., Port.  
Gananoque, Ont., W.P., Port.  
Garden Island, Ont., Preventive Station, under Kingston.  
Gaspe, Que., W.P., Port.  
Georgetown, P.E.I., W.P., Outport under Charlottetown.  
Georgetown, Ont., W.P., Outport, under Toronto.  
Georgeville, Que., Outport, under Stanstead.  
Glace Bay, N.S., Outport, under Sydney.  
Goderich, Ont., W.P., Port.  
Golden, B.C., W.P., Outport, under New Westminster.  
Gore Bay, Ont., Preventive Station, under Sault Ste. Marie.  
Grafton, Ont., W.P., Outport, under Cobourg.  
Granby, Que., W.P., Outport, under St. Johns.  
Grand Falls, N.B., W.P., Outport, under Woodstock.  
Grand Forks, B.C., W.P., Port.  
Grand Harbour, N.B., Preventive Station, under St. Stephen.  
Grand Narrows, N.S., W.P., Outport, under North Sydney.  
Grand River, Que., Preventive Station, under Perce.  
Grand River, P.E.I., Outport, under Charlottetown.  
Grand Pabos, Que., Preventive Station, under Perce.



Great Bras d'Or, N.S., W.P., Outport, under Baddeck.  
Green River, N.B., Preventive Station, under Woodstock.  
Greenwood, B.C., W.P., Outport, under Grand Forks.  
Grenville, Ont., Preventive Station, under Ottawa.  
Gretna, Man., W.P., Outport, under Winnipeg.  
Guelph, Ont., W.P., Port.  
Gunflint, Ont., Preventive Station, under Port Arthur.  
Guysboro', N.S., W.P., Outport, under Canso.  
Halifax, N.S., W.P., Port.  
Halls Harbour, N.S., Preventive Station, under Kentville.  
Hamilton, Ont., W.P., Port.  
Hantsport, N.S., Outport, under Windsor.  
Harbour au Bouche, N.S., Outport, under Antigonish.  
Harbourville, N.S., Outport, under Kentville.  
Harvey, N.B., Outport, under Moncton.  
Hemmingford, Que., W.P., Port.  
Hereford Road, Que., (P.O. Hereford), Preventive Station,  
under Cookshire.  
Hillsboro', N.B., W.P., Outport, under Moncton.  
Hope, Ont., W.P., Port.  
Hopewell Cape, N.B., Preventive Station, under Moncton.  
Hubbard's Cove, N.S., Preventive Station, under Halifax.  
Huntingdon, B.C., W.P., Outport, under New Westminster.  
Isaac's Harbor, N.S., Outport, under Canso.  
Island Pond, (Vt.), Preventive Station, under Coaticook.  
Ingersoll, Ont., W.P., Port.  
Ingonish, N.S., W.P., Outport, under Baddeck.  
Ingram River, N.S., Preventive Station, under Halifax.  
Iroquois, Ont., W.P., Outport, under Morrisburg.  
Joliette, Que., W.P., Outport, under Montreal.  
Jones' Creek, Ont., Preventive Station, under Brockville.  
Jordan Bay, N.S., Outport, under Shelburne.  
Kamloops, B.C., W.P., Outport, under New Westminster.  
Kaslo, B.C., W.P., Port.  
Kentville, N.S., W.P., Port.  
Killarney, Man., W.P., Outport, under Brandon.  
Kincardine, Ont., W.P., Outport, under Goderich.  
Kingsport, N.S., W.P., Outport, under Kentville.  
Kingston, Ont., W.P., Port.  
Kingston, N.B., Preventive Station, under Chatham.  
Kingsville, Ont., W.P., Outport, under Amherstburg.  
Lacolle, Que., W.P., Outport, under St. Johns.

Lacolle Junction, Que., Preventive Station, under St. Johns.  
Ladner's, B.C., Preventive Station, under New Westminster.  
Lahave, N.S., W.P., Outport, under Lunenburg.  
Lake Megantic, Que., W.P., Outport, under Cookshire.  
Lambton, Ont., Preventive Station, under Wallaceburg.  
L'Ardoise, N.S., Outport, under Arichat.  
Larry's River, N.S., Preventive Station, under Canso.  
Leamington, Ont., W.P., Outport, under Amherstburg.  
Lennox Passage, N.S., Preventive Station, under Arichat.  
Lethbridge, N.W.T., W.P., Port.  
Lepreaux, N.B., Preventive Station, under St. John.  
Lindsay, Ont., W.P., Port.  
Lingan, N.S., Preventive Station, under Sydney.  
Liscomb, N.S., Outport, under Canso.  
Listowel, Ont., W.P., Outport, under Stratford.  
Little Current, Ont., W.P., Outport, under Sault Ste. Marie.  
Little Bras d'Or, N.S., W.P., Outport, under North Sydney.  
Liverpool, N.S., W.P., Port.  
Lockeport, N.S., W.P., Port.  
London, Ont., W.P., Port.  
Londonderry, N.S., W.P., Outport, under Truro.  
Longueuil, Que., Preventive Station, under Montreal.  
Louisburg, N.S., Outport, under Sydney.  
Lower Andover, N.B., W.P., Outport, under Woodstock.  
Lunenburg, N.S., W.P., Port.  
Mabou, N.S., W.P., Outport, under Port Hood.  
Magdalen Islands, Que., W.P., Outport, under Quebec.  
Magog, Que., W.P., Outport, under Stanstead.  
Mahone Bay, N.S., W.P., Outport, under Lunenburg.  
Main a Dieu, N.S., Outport, under Sydney.  
Maitland, Ont., W.P., Outport, under Prescott.  
Maitland, N.S., W.P., Outport, under Windsor.  
Malignant Cove, N.S., Preventive Station, under Antigonish.  
Mallorytown, Ont., Preventive Station, under Gananoque.  
Malpeque, P.E.I., Outport, under Summerside.  
Mansonville, Que., W.P., Port.  
Mansonville Station, Que., Preventive Station, under Mansonville.  
Maple Creek, N.W.T., Preventive Station, under Calgary.  
Marble Mountain, N.S., Preventive Station, under Port Hawkesbury.  
Margaree, N.S., Outport, under Port Hood.

Margaretsville, N.S., W.P., Outport, under Middleton.  
Marsville, Ont., Preventive Station, under Kingston.  
Masset Inlet, B.C., Preventive Station, under Victoria.  
Matane, Que., Outport, under Rimouski.  
McAdam's Junction, N.B., W.P., Outport, under St. John.  
Meaford, Ont., W.P., Outport, under Collingwood.  
Melita, Man., W.P., Outport, under Brandon.  
Merigomish, N.S., Outport, under Pictou.  
Meteghan, N.S., Outport, under Weymouth.  
Metis, Que., Preventive Station, under Rimouski.  
Michael's Bay, Ont., Preventive Station, under Sault Ste. Marie.  
Michipicoten River, Ont., W.P., Outport, under Sault Ste. Marie.  
Middle St. Francis, N.B., W.P., Outport, under Woodstock.  
Middleton, N.S., W.P., Port.  
Midland, Ont., W.P., Outport, under Toronto.  
Midway, B.C., W.P., Outport, under Grand Forks.  
Millville (Boularderie), N.S., Preventive Station, under North Sydney.  
Milltown, N.B., W.P., Outport, under St. Stephen.  
Miminegash, P.E.I., Preventive Station, under Summerside.  
Mitchell, Ont., W.P., Outport, under Stratford.  
Mine Centre, Ont., W.P., Outport, under Port Arthur.  
Moncton, N.B., W.P., Port.  
Montague Bridge, P.E.I., Outport, under Charlottetown.  
Montmagny, (St. Thomas,) Que., Preventive Station, under Quebec.  
Montreal, Que., W.P., Port.  
Montrose Yards, Ont., Preventive Station, under Niagara Falls.  
Moose Factory, Ont., Outport, under Sault Ste. Marie.  
Moosejaw, N.W.T., W.P., Outport under Calgary.  
Morden, Man., W.P., Outport, under Winnipeg.  
Morden, N.S., Preventive Station, under Kentville.  
Morrisburg, Ont., W.P., Port.  
Murray Harbour, P.E.I., Outport, under Charlottetown.  
Murray River, P.E.I., Preventive Station, Charlottetown.  
Musquash, N.B., Outport, under St. John.  
Musquodoboit Harbour, N.S., Preventive Station, under Halifax.  
Moyie City, B.C., Preventive Station, under Nelson.

Nanaimo, B.C., W.P., Port.  
Nakusp, B.C., W.P., Outport, under Kaslo.  
Napanee, Ont., W.P., Port.  
Neepawa, Man., W.P., Outport, under Winnipeg.  
Neil's Harbour, N.S., Preventive Station, under Baddeck.  
Nelson, B.C., W.P., Port.  
New Bandon, N.B., Outport, under Bathurst.  
Newcastle, N.B., W.P., Port.  
New Ferry Dock, Ont., Preventive station under Sault Ste. Marie.  
New Glasgow, N.S., W.P., Outport, under Pictou.  
New Haven, N.S., Preventive Station, under Baddeck.  
New London, P.E.I., Outport, under Charlottetown.  
New Richmond, Que., Preventive Station, under Paspebiac.  
New Westminster, B.C., W.P., Port.  
Niagara Falls, Ont., W.P., Port.  
Niagara, Ont., W.P., Outport, under Niagara Falls.  
Noel, N.S., Preventive Station, under Windsor.  
North Bay, Ont., W.P., Outport, under Ottawa, (from 1st July, 1900.)  
North Dock, Ont., (Pele Island) Preventive Station, under Amherstburg.  
North East Harbour, N.S., Preventive Station, under Shelburne.  
North Head, N.B., W.P., Outport, under St. Stephens.  
Northport, N.S., W.P., Outport, under Amherst.  
North Portal, N.W.T., W.P., Outport, under Calgary.  
North Sydney, N.S., W.P., Port.  
Norwich, Ont., W.P., Outport, under Brantford, (from 1st July, 1900.)  
Noyan Junction, Que., Preventive Station, under St. Johns.  
Oakville, Ont., W.P., Outport, under Hamilton.  
Orangeville, Ont., W.P., Outport, under Toronto.  
Orillia, Ont., W.P., Outport, under Toronto.  
Orwell, P.E.I., Preventive Station, under Charlottetown.  
Oshawa, Ont., W.P., Port.  
Osoyoos, B.C., W.P., Outport, under Grand Forks.  
Ottawa, Ont., W.P., Port.  
Owen Sound, Ont., W.P., Port.  
Oyster Ponds, N.S., Preventive Station, under Canso.  
Paris, Ont., W.P., Port.  
Parrsboro', N.S., W.P., Port.

Parry Sound, Ont., W.P., Outport, under Collingwood.  
Paspebiac, Que., W.P., Port.  
Pembroke, Ont., W.P., Outport, under Ottawa.  
Penetanguishene, Ont., W.P., Outport, under Toronto.  
Pentecost River, Que., Preventive Station, under Quebec.  
Perce, Que., W.P., Port.  
Perth, Ont., W.P., Outport, under Ottawa.  
Peterboro', Ont., W.P., Port.  
Petit de Grat, N.S., Preventive Station, under Arichat.  
Petite Riviere, N.S., Preventive Station, under Lunenburg.  
Petrolia, Ont., W.P., Outport, under Sarnia.  
Phillipps, B.C., Preventive Station, under Nelson.  
Philipsburg, Que., Outport, under St. Armand.  
Pickering, Ont., Preventive Station, under Whitby.  
Pickering Harbour, Ont., Preventive Station, under Whitby.  
Picton, Ont., W.P., Port.  
Pictou, N.S., W.P., Port.  
Pinette, P.E.I., Outport, under Charlottetown.  
Point Abino, Ont., Preventive Station, under Fort Erie.  
Point Alexander, Ont., Preventive Station, under Kingston.  
Point Brule, N.S., Preventive Station, under Pictou.  
Point Wolf, N.B., Preventive Station, under Moncton.  
Point Edward, Ont., W.P., Outport, under Sarnia.  
Portage la Prairie, Man., W.P., Outport, under Winnipeg.  
Portsmouth, Ont., Preventive Station, under Kingston.  
Port Arthur, Ont., W.P., Port.  
Port Bruce, Ont., Preventive Station, under St. Thomas.  
Port Burwell, Ont., W.P., Outport, under St. Thomas.  
Port Colborne, Ont., W.P., Outport, under St. Catharines.  
Port Credit, Ont., W.P., Outport, under Toronto.  
Port Dalhousie, Ont., Outport, under St. Catharines.  
Port Daniel, Quebec., Preventive Station, under Paspebiac.  
Port Dover, Ont., W.P., Outport, under Simcoe.  
Port George, N.S., W.P., Outport, under Middleton.  
Port Gilbert, N.S., W.P., Outport, under Weymouth.  
Port Greville, N.S., Outport, under Parrsboro'.  
Port Hawkesbury, N.S., W.P., Port.  
Port Hastings, N.S., W.P., Outport, under Port Hawkesbury.  
Port Hill, P.E.I., Outport, under Summerside.  
Port Hood, N.S., W.P., Port.  
Port Hope, Ont., W.P., Port.



Port Latour, N.S., Outport, under Barrington.  
Port Lorne, N.S., Preventive Station, under Middleton.  
Port Matoun, N.S., Preventive Station, under Liverpool.  
Port Malcolm, N. S., Preventive Station, \* under Port  
Hawkesbury.  
Port Medway, N.S.. W.P., Outport, under Liverpool.  
Port Metcalf, Ont., Preventive Station, under Kingston.  
Port Morien, N.S., Outport, under Sydney.  
Port Mulgrave, N.S., W.P., Outport, under Port Hawkesbury.  
Port Rowan, Ont., W.P., Outport, under Simcoe.  
Port Simpson, B.C., W.P., Outport, under Victoria.  
Port Stanley, Ont., W.P., Outport, under St. Thomas.  
Port Williams, N.S., W.P., Outport, under Kentville.  
Presque Isle Harbour, Ont., Preventive Station, under Cobourg.  
Prescott, Ont., W.P., Port.  
Preston, Ont., W.P., Outport, under Galt.  
Prince Albert, N.W.T., W.P., Outport, under Calgary.  
Pubnico, N.S., Outport, under Yarmouth.  
Pugwash, N.S., W.P., Outport, under Amherst.  
Quaco, N.B., Outport, under St. John.  
Quebec, Que., W.P., Port.  
Queenston, Ont., Outport, under Niagara Falls.  
Queenston (Crow Harbour), N.S., Preventive Station, under  
Canso.  
Rat Portage, Ont., W.P., Outport, under Port Arthur.  
Revelstoke, B.C., W.P., Outport, under New Westminster.  
Regina, N.W.T., W.P., Outport, under Calgary.  
Renfrew, Ont., W.P., Outport, under Ottawa.  
Richibucto, N.B., W.P., Outport, under Chatham.  
Richmond, Que., W.P., Outport, under Sherbrooke.  
Richmond Road, N.B., Preventive Station, under Woodstock.  
Ridgetown, Ont., W.P., Outport, under Chatham.  
Rimouski, Que., W.P., Port.  
Ritcey's Cove, N.S., Preventive Station, under Lunenburg.  
River Hebert, N.S., Outport, under Amherst.  
River John, N.S., W.P., Outport, under Pictou.  
Riviere aux Canards, Ont., Preventive Station, under  
Amherstburg.  
Riviere Bourgeoise, N.S., Outport, under Arichat.  
Riviere du Loup, Que., W.P., Outport, under Quebec.  
Riviere Ouelle, Que., Preventive Station, under Quebec.  
Rockport, N.B., Outport, under Sackville.

Rockport, Ont., W.P., Outport, under Gananoque.  
Romney, Ont., Preventive Station, under Chatham.  
Rondeau, Ont., Preventive Station, under Chatham.  
Rouse's Point (N.Y.), Preventive Station, under St. Johns.  
Rossland, B.C., W.P., Port.  
Roxham, Que., Preventive Station, under Hemmingford.  
Rustico, P.E.I., Outport, under Charlottetown.  
Sackville, N.B., W.P., Port.  
Salmon River, N.S., Preventive Station, under Halifax.  
Salmon River, N.S., W.P., Outport, under Yarmouth.  
San Jean, B.C., Preventive Station, under Victoria.  
Sand Point, N.S., Preventive Station, under Shelburne.  
Sandwich, Ont., Preventive Station, under Windsor.  
Sandy Cove, N.S., Outport, under Digby.  
Sarnia, Ont., W.P., Port.  
Sault au Cochon, Que., Preventive Station, under Quebec.  
Sault Ste. Marie, Ont., W.P., Port.  
Seaforth, Ont., W.P., Outport, under Goderich.  
Shag Harbour, N.S., Preventive Station, under Barrington.  
Sherbrooke, Que., W.P., Port.  
Sherbrooke, N.S., W.P., Outport, under Canso.  
Shediac, N.B., W.P., Outport, under Moncton.  
Sheep Creek, B.C., W.P., Outport, under Rossland.  
Sheet Harbour, N.S., Outport, under Halifax.  
Shelburne, N.S., W.P., Port.  
Sherman's Dock, Ont., Preventive Station, under Fort Erie.  
Ship Harbour, N.S., Preventive Station, under Halifax.  
Shippegan, N.B., W.P., Outport, under Bathurst.  
Sidley, B.C., Preventive Station, under Grand Forks.  
Sidney, B.C., Preventive Station, under Victoria.  
Simcoe, Ont., W.P., Port.  
Shisler's Point, Ont., Preventive Station, under Fort Erie.  
Smith's Falls, Ont., W.P., Outport, under Brockville.  
Sombra, Ont., Preventive Station, under Wallaceburg.  
Sonora (St. Mary's River), N.S., Preventive Station, under Canso.  
Sorel, Que., W.P., Port.  
Souris, P.E.I., Outport, under Charlottetown.  
Southampton, Ont., W.P., Outport, under Goderich.  
Spanish River, Ont., Outport, under Sault Ste. Marie.  
Spring Hill, N.S., W.P., Outport, under Amherst.  
Spry Bay, N.S., Preventive Station, under Halifax.

Stag Island, Ont., Preventive Station, under Sarnia.  
Stanhope, Que., Preventive Station, under Coaticook.  
Stanstead, Que., W.P., Port.  
Stanstead Junction, Que., Outport, under Stanstead.  
Stevestone, B.C., Preventive Station, under New Westminster.  
Stickeen, B.C., W.P., Outport, under Victoria.  
Stratford, Ont., W.P., Port.  
Strathroy, Ont., W.P., Outport, under London.  
Streetsville, Ont., W.P., Outport, under Toronto.  
St. Ann's, N.S., W.P., Outport, under Baddeck.  
St. Andrew's, N.B., Outport, under St. Stephen.  
St. Armand, Que., W.P., Port.  
St. Catharines, Ont., W.P., Port.  
St. Come, Que., Preventive Station, under Quebec.  
St. Francois Beauce, Que., Outport, under Quebec.  
St. George, N.B., W.P., Outport, under St. John.  
St. Hilaire, N. B., Preventive Station, under Woodstock.  
St. Hyacinthe, Que., W.P., Port.  
St. Jerome, Que., W.P., Outport, under Montreal.  
St. John, N.B., W.P., Port.  
St. Johns, Que., W.P., Port.  
St. Joseph's Island, Ont., Preventive Station, under Sault Ste. Marie.  
St. Leonards, N.B., W.P., Outport, under Woodstock.  
St. Mary, Ont., W.P., Outport, under Stratford.  
St. Mary's, N.W.T., W.P., Outport, under Lethbridge.  
St. Peters, N.S., W.P., Outport, under Arichat.  
St. Peters, P.E.I., Outport, under Charlottetown.  
St. Regis, Que., Outport, under Montreal.  
St. Stephen, N.B., W.P., Port.  
St. Thomas, Ont., W.P., Port.  
Sudbury, Ont., Outport, under Sault Ste. Marie.  
Summerside, P.E.I., W.P., Port.  
Sussex, N.B., W.P., Outport, under St. John.  
Sydney, N.S., W.P., Port.  
Tadousac, Que., Preventive Station, under Quebec.  
Tatamagouche, N.S., W.P., Outport, under Pictou.  
The Cape, N.B., Preventive Station, under Chatham.  
Thessalon, Ont., W.P., Outport, under Sault Ste. Marie.  
Three Rivers, Que., W.P., Port.  
Thorne's Cove, N.S., Outport, under Annapolis.  
Thorold, Ont., W.P., Outport, under St. Catharines.

Tidnish, N.S., Outport, under Amherst.  
Tignish, P.E.I., Outport, under Summerside.  
Tilsonburg, Ont., W.P., Outport, under Simcoe.  
Tiverton, N.S., Preventive Station, under Digby.  
Toronto, Ont., W.P., Port.  
Toronto Junction, Ont., W.P., Outport, under Toronto.  
Tracadie, N.B., W.P., Outport, under Bathurst.  
Trail, B.C., W.P., Outport, under Rossland.  
Trenton, Ont., W.P., Port.  
Trinity Bay, Que., Preventive Station, under Quebec.  
Trout River, Que., Outport, under Montreal.  
Truro, N.S., W.P., Port.  
Tusket, N.S., W.P., Outport, under Yarmouth.  
Tusket Wedge, N.S., W.P., Outport, under Yarmouth.  
Upper Lahave, N.S., Preventive Station, under Lunenburg.  
Upper Mills, N.B., Preventive Station, under St. Stephen.  
Upper St. Francis, N.B., Preventive Station, under Woodstock.  
Upper Sumas, B.C., Preventive Station, under New Westminster.  
Valleyfield, Que., W.P., Outport, under St. Johns.  
Vancouver, B.C., W.P., Port.  
Vernon, B.C., W.P., Outport, under New Westminster.  
Vernon River Bridge, P.E.I., W.P., Outport, under Charlottetown.  
Vicars, Que., Preventive Station, under Hemmingford.  
Victoria, B.C., W.P., Port.  
Victoriaville, Que., W.P., Outport, under Quebec.  
Victoria Pier, N.S., Preventive Station, under Sydney.  
Virden, Man., W.P., Outport, under Brandon.  
Vogler's Cove, N.S., Preventive Station, under Lunenburg.  
Walkerton, Ont., W.P., Outport, under Guelph.  
Walkerville, Ont., Outport, under Windsor.  
Wallace, N.S., W.P., Outport, under Amherst.  
Wallaceburg, Ont., W.P., Port.  
Walton, N.S., Outport, under Windsor.  
Waterside, N.B., Preventive Station, under Moncton.  
Waneta, B.C., W.P., Outport, under Nelson.  
Weland, Ont., W.P., Outport, under St. Catharines.  
West Arichat, N.S., Preventive Station, under Arichat.  
West Bay, N.S., Preventive Station, under Parrsboro.  
West Bay, N.S., W.P., Outport, under Port Hawkesbury.

- West Chezzetcook, N.S., Preventive Station, under Halifax.  
West Dock (Peelee Island), Ont., W.P., Outport, under  
Amherstburg.  
West Dublin, N.S., Preventive Station, under Lunenburg.  
West Isles, N.B., W.P., Outport, under St. Stephen.  
West Jeddore, N.S., Preventive Station, under Halifax.  
Westport, N.S., Outport, under Digby.  
Weymouth, N.S., W.P., Port.  
Whitby, Ont., W.P., Port.  
Whitehaven, N.S., Preventive Station, under Canso.  
White Pass, B.C., Preventive Station, under Victoria.  
Whycocomagh, N.S., W.P., Outport, under Port Hawkes-  
bury.  
Wiarton, Ont., W.P., Outport, under Stratford.  
Wilson's Beach, N.B., Preventive Station, under St. Stephen.  
Windmill Point, Ont., Preventive Station, under Fort Erie.  
Windsor, N.S., W.P., Port.  
Windsor, Ont., W.P., Port.  
Windsor Mills, Que., W.P., Outport, under Sherbrooke.  
Wingham, Ont., W.P., Outport, under Goderich.  
Winnipeg, Man., W.P., Port.  
Wolfville, N.S., W.P., Outport, under Kentville.  
Wood End, N.W.T., Preventive Station, under Calgary.  
Wood Harbour, N.S., Preventive Station, under Barrington.  
Wood Mountain, N.W.T., Preventive Station, under Calgary.  
Woodstock, Ont., W.P., Port.  
Woodstock, N.B., W.P., Port.  
Yarmouth, N.S., W.P., Port.  
York Factory, Man., Outport, under Winnipeg.  
Young's Mills, Ont., Preventive Station, under Brockville.



VALUES OF FOREIGN COINS.

COUNTRY.	STANDARD.	MONETARY UNIT.	Value in Canadian Currency.
Argentine Republic.....	Gold and Silver	Peso .....	\$0·96,5
Austria - Hungary.....	Gold .....	Crown.....	·20,3
Belgium.....	Gold and Silver	Franc .....	·19,3
Bolivia.....	Silver.....	Boliviano .....	·43,9
Brazil.....	Gold .....	Milreis.....	·54,6
Cen. American States—			
Costa Rica...	Gold .....	Colon .....	·46,5
Guatemala...	} Silver .....	Peso .....	·43,9
Honduras.....			
Nicaragua....			
Salvador.....			
Chili.....	Gold .....	Peso .....	·36,5
China.....	Silver.....	Tael:	
		Amoy .....	·71,0
		Canton.....	·70,8
		Chefoo.....	·67,9
		Chin Kiang....	·69,3
		Fuchau.....	·65,6
		Haikwan.....	·72,2
		(Customs).....	
		Hankow.....	·66,4
		*Hong Kong....	
		Niuchwang.....	·66,5
		Ningpo .....	·68,2
		Shanghai.....	·64,8
		Swatow .....	·65,5
		Takau.....	·71,4
		Tientsin.....	·68,8
Columbia.....	Silver.....	Peso .....	·43,9
Cuba.....	Gold and Silver	Peso .....	·92,6
Denmark.....	Gold .....	Crown.....	·26,8
Ecuador.....	Silver.....	Sucre .....	·41,8

VALUES OF FOREIGN COINS—*Continued.*

COUNTRY.	STANDARD.	MONETARY UNIT.	Value in Canadian Currency.
Egypt.....	Gold .....	Pound (100 pias- tres) .....	\$4·94,3
Finland.....	Gold .....	Mark.....	·19,3
France.....	Gold and Silver	Franc .....	·19,3
German Empire	Gold .....	Mark.....	·23,8
Greece.....	Gold and Silver	Drachma .....	·19,3
Hayti.....	Gold and Silver	Gourde .....	·96,5
†India.....	Silver.....	Rupee .....	·32,0
Italy.....	Gold and Silver	Lira.....	·19,3
Japan .....	Gold .....	Yen.....	·49,8
Liberia .....	Gold .....	Dollar.....	1.00,0
Mexico .....	Silver.....	Dollar.....	·47,7
Netherlands....	Gold and Silver	Florin.....	·40,2
Norway.....	Gold .....	Crown.....	·26,8
Persia.....	Silver.....	Kran .....	·08,1
Peru.....	Silver.....	Sol.....	·43,9
Portugal.....	Gold .....	Milreis.....	1.08,0
Russia.....	Gold .....	Rouble.....	·51,5
Spain.....	Gold and Silver	Peseta .....	·19,3
Sweden.....	Gold .....	Crown.....	·26,8
Switzerland....	Gold and Silver	Franc.....	·19,3
Tripoli.....	Silver.....	Mahbub of 20 piastres .....	·44,2
Turkey .....	Gold .....	Piastre .....	·04,4
Uruguay.....	Gold .....	Peso .....	1.03,4
Venezuela.....	Gold and Silver	Bolivar.....	·19,3

\* The "British Dollar" has the same legal value as the Mexican Dollar in Hong Kong, the Straits Settlements and Labuan.

† Value of the Rupee to be determined by consular certificate.

# STERLING TABLE AT 9½ OR PAR OF EXCHANGE POUND STG. \$1.86½.

Pence	Cts.	£	\$ c.	£	\$ c.	£	\$ c.
1	2	7	34 07	51	248 20	95	462 33
2	4	8	38 93	52	253 07	96	467 20
3	6	9	43 80	53	257 93	97	472 07
4	8	10	48 67	54	262 80	98	476 93
5	10	11	53 53	55	267 67	99	481 80
6	12	12	58 40	56	272 53	100	486 67
7	14	13	63 27	57	277 40	101	491 53
8	16	14	68 13	58	282 27	102	496 40
9	18	15	73 00	59	287 13	103	501 27
10	20	16	77 87	60	292 00	104	506 13
11	22	17	82 73	61	296 87	105	511 00
12	24½	18	87 60	62	301 73	106	515 87
		19	92 47	63	306 60	107	520 73
Shil's.		20	97 33	64	311 47	108	525 60
		21	102 20	65	316 33	109	530 47
1	24½	22	107 07	66	321 20	110	535 33
2	48½	23	111 93	67	326 07	111	540 20
3	73	24	116 80	68	330 93	112	545 07
4	97½	25	121 67	69	335 80	113	549 93
5	1 21½	26	126 53	70	340 67	114	554 80
6	1 46	27	131 40	71	345 53	115	559 67
7	1 70½	28	136 27	72	350 40	116	564 53
8	1 94½	29	141 13	73	355 27	117	569 40
9	2 19	30	146 00	74	360 13	118	574 27
10	2 43½	31	150 87	75	365 00	119	579 13
11	2 67½	32	155 73	76	369 87	120	584 00
12	2 92	33	160 60	77	374 73	121	588 87
13	3 16½	34	165 47	78	379 60	122	593 73
14	3 40½	35	170 33	79	384 47	123	598 60
15	3 65	36	175 20	80	389 33	124	603 47
16	3 89½	37	180 07	81	394 20	125	608 33
17	4 13½	38	184 93	82	399 07	126	613 20
18	4 38	39	189 80	83	403 93	127	618 07
19	4 62	40	194 67	84	408 80	128	622 93
20	4 86½	41	199 53	85	413 67	129	627 80
		42	204 40	86	418 53	130	632 67
£	\$ c.	43	209 27	87	423 40	131	637 53
		44	214 13	88	428 27	132	642 40
1	4 87	45	219 00	89	433 13	133	647 27
2	9 73	46	223 87	90	438 00	134	652 13
3	14 60	47	228 73	91	442 87	135	657 00
4	19 47	48	233 60	92	447 73	136	661 87
5	24 33	49	238 47	93	452 60	137	666 73
6	29 20	50	243 33	94	457 47	138	671 60

# STERLING TABLE AT 9½ OR PAR OF EXCHANGE—

*Continued.*

£	\$ c.	£	\$ c.	£	\$ c.	£	\$ c.
139	676 47	182	885 73	224	1090 13	266	1294 53
140	681 33	183	890 60	225	1095 00	267	1299 40
141	686 20	184	895 47	226	1099 87	268	1304 27
142	691 07	185	900 33	227	1104 73	269	1309 13
143	695 93	186	905 20	228	1109 60	270	1314 00
144	700 80	187	910 07	229	1114 47	271	1318 87
145	705 67	188	914 93	230	1119 33	272	1323 73
146	710 53	189	919 80	231	1124 20	273	1328 60
147	715 40	190	924 67	232	1129 07	274	1333 47
148	720 27	191	929 53	233	1133 93	275	1338 33
149	725 13	192	934 40	234	1138 80	276	1343 20
150	730 00	193	939 27	235	1143 67	277	1348 07
151	734 87	194	944 13	236	1148 53	278	1352 93
152	739 73	195	949 00	237	1153 40	279	1357 80
153	744 60	196	953 87	238	1158 27	280	1362 67
154	749 47	197	958 73	239	1163 13	281	1367 53
155	754 33	198	963 60	240	1168 00	282	1372 40
156	759 20	199	968 47	241	1172 87	283	1377 27
157	764 07	200	973 33	242	1177 73	284	1382 13
158	768 93	201	978 20	243	1182 60	285	1387 00
159	773 80	202	983 07	244	1187 47	286	1391 87
160	778 67	203	987 93	245	1192 33	287	1396 73
161	783 53	204	992 80	246	1197 20	288	1401 60
162	788 40	205	997 67	247	1202 07	289	1406 47
163	793 27	206	1002 53	248	1206 93	290	1411 33
164	798 13	207	1007 40	249	1211 80	291	1416 20
165	803 00	208	1012 27	250	1216 67	292	1421 07
166	807 87	209	1017 13	251	1221 53	293	1425 93
167	812 73	210	1022 00	252	1226 40	294	1430 80
168	817 60	211	1026 87	253	1231 27	295	1435 67
169	822 47	212	1031 73	254	1236 13	296	1440 53
170	827 33	213	1036 60	255	1241 00	297	1445 40
171	832 20	214	1041 47	256	1245 87	298	1450 27
172	837 07	215	1046 33	257	1250 73	299	1455 13
173	841 93	216	1051 20	258	1255 60	300	1460 00
174	846 80	217	1056 07	259	1260 47	400	1946 67
175	851 67	218	1060 93	260	1265 33	500	2433 33
176	856 53	219	1065 80	261	1270 20	600	2920 00
177	861 40	220	1070 67	262	1275 07	700	3406 67
178	866 27	221	1075 53	263	1279 93	800	3893 33
179	871 13	222	1080 40	264	1284 80	900	4380 00
180	876 00	223	1085 27	265	1289 67	1000	4866 67
181	880 87	.....	.....	.....	.....	.....	.....

**TABLE OF BELGIAN, FRENCH AND SWISS FRANCS, SPANISH  
PESETAS, GRECIAN DRACHMAS, AND ITALIAN LIVRES.  
CUSTOMS VALUE, EACH, 19.3 CENTS.**

Francs, etc.	Dollars and Cents.	Francs, etc.	Dollars and Cents.	Francs, etc.	Dollars and Cents.	Francs, etc.	Dollars and Cents.
1	0 19	31	5 98	61	11 77	91	17 56
2	0 39	32	6 18	62	11 97	92	17 76
3	0 58	33	6 37	63	12 16	93	17 95
4	0 77	34	6 56	64	12 35	94	18 14
5	0 97	35	6 76	65	12 55	95	18 34
6	1 16	36	6 95	66	12 74	96	18 53
7	1 35	37	7 14	67	12 93	97	18 72
8	1 54	38	7 33	68	13 12	98	18 91
9	1 74	39	7 53	69	13 32	99	19 11
10	1 93	40	7 72	70	13 51	100	19 30
11	2 12	41	7 91	71	13 70	150	28 95
12	2 32	42	8 11	72	13 90	200	38 60
13	2 51	43	8 30	73	14 09	300	57 90
14	2 70	44	8 49	74	14 28	400	77 20
15	2 90	45	8 69	75	14 48	500	96 50
16	3 09	46	8 88	76	14 67	600	115 80
17	3 28	47	9 07	77	14 86	700	135 10
18	3 47	48	9 26	78	15 05	800	154 40
19	3 67	49	9 46	79	15 25	900	173 70
20	3 86	50	9 65	80	15 44	1000	193 00
21	4 05	51	9 84	81	15 63	2000	386 00
22	4 25	52	10 04	82	15 83	2500	482 50
23	4 44	53	10 23	83	16 02	3000	579 00
24	4 63	54	10 42	84	16 21	4000	772 00
25	4 83	55	10 62	85	16 41	5000	965 00
26	5 02	56	10 81	86	16 60	6000	1158 00
27	5 21	57	11 00	87	16 79	7000	1351 00
28	5 40	58	11 19	88	16 98	8000	1544 00
29	5 60	59	11 39	89	17 18	9000	1737 00
30	5 79	60	11 58	90	17 37	10000	1930 00



# TABLE OF MARKS OF GERMAN EMPIRE. CUSTOMS VALUE MARK 23.8 CENTS.

Marks.	Dollars and Cents.	Marks.	Dollars and Cents.	Marks.	Dollars and Cents.	Marks.	Dollars and Cents.
1	0 24	31	7 38	61	14 52	91	21 66
2	0 48	32	7 62	62	14 76	92	21 90
3	0 71	33	7 85	63	14 99	93	22 13
4	0 95	34	8 09	64	15 23	94	22 37
5	1 19	35	8 33	65	15 47	95	22 61
6	1 43	36	8 57	66	15 71	96	22 85
7	1 67	37	8 81	67	15 95	97	23 09
8	1 90	38	9 04	68	16 18	98	23 32
9	2 14	39	9 28	69	16 42	99	23 56
10	2 38	40	9 52	70	16 66	100	23 80
11	2 62	41	9 76	71	16 90	150	35 70
12	2 86	42	10 00	72	17 14	200	47 60
13	3 09	43	10 23	73	17 37	300	71 40
14	3 33	44	10 47	74	17 61	400	95 20
15	3 57	45	10 71	75	17 85	500	119 00
16	3 81	46	10 95	76	18 09	600	142 80
17	4 05	47	11 19	77	18 33	700	166 60
18	4 28	48	11 42	78	18 56	800	190 40
19	4 52	49	11 66	79	18 80	900	214 20
20	4 76	50	11 90	80	19 04	1000	238 00
21	5 00	51	12 14	81	19 28	1500	357 00
22	5 24	52	12 38	82	19 52	2000	476 00
23	5 47	53	12 61	83	19 75	3000	714 00
24	5 71	54	12 85	84	19 99	4000	952 00
25	5 95	55	13 09	85	20 23	5000	1190 00
26	6 19	56	13 33	86	20 47	6000	1428 00
27	6 43	57	13 57	87	20 71	7000	1666 00
28	6 66	58	13 80	88	20 94	8000	1904 00
29	6 90	59	14 04	89	21 18	9000	2142 00
30	7 14	60	14 28	90	21 42	10000	2380 00

# TABLE OF CROWNS OF AUSTRIA.

CUSTOMS VALUE 20.3 CENTS.

Crowns.	Dollars and Cents.	Crowns.	Dollars and Cents.	Crowns.	Dollars and Cents.	Crowns.	Dollars and Cents.
1	0 20	31	6 29	61	12 38	91	18 47
2	0 41	32	6 50	62	12 59	92	18 68
3	0 61	33	6 70	63	12 79	93	18 88
4	0 81	34	6 90	64	12 99	94	19 08
5	1 02	35	7 11	65	13 20	95	19 29
6	1 22	36	7 31	66	13 40	96	19 49
7	1 42	37	7 51	67	13 60	97	19 69
8	1 62	38	7 71	68	13 80	98	19 89
9	1 83	39	7 92	69	14 01	99	20 10
10	2 03	40	8 12	70	14 21	100	20 30
11	2 23	41	8 32	71	14 41	150	30 45
12	2 44	42	8 53	72	14 62	200	40 60
13	2 64	43	8 73	73	14 82	300	60 90
14	2 84	44	8 93	74	15 02	400	81 20
15	3 05	45	9 14	75	15 23	500	101 50
16	3 25	46	9 34	76	15 43	600	121 80
17	3 45	47	9 54	77	15 63	700	142 10
18	3 65	48	9 74	78	15 83	800	162 40
19	3 86	49	9 95	79	16 04	900	182 70
20	4 06	50	10 15	80	16 24	1000	203 00
21	4 26	51	10 35	81	16 44	1500	304 50
22	4 47	52	10 56	82	16 65	2000	406 00
23	4 67	53	10 76	83	16 85	3000	609 00
24	4 87	54	10 96	84	17 05	4000	812 00
25	5 08	55	11 17	85	17 26	5000	1015 00
26	5 28	56	11 37	86	17 46	6000	1218 00
27	5 48	57	11 57	87	17 66	7000	1421 00
28	5 68	58	11 77	88	17 86	8000	1624 00
29	5 89	59	11 98	89	18 07	9000	1827 00
30	6 09	60	12 18	90	18 27	10000	2030 00

# TABLE OF AUSTRIAN FLORINS.

CUSTOMS VALUE 40.6 CENTS.

Florins.	Dollars and Cents.	Florins.	Dollars and Cents.	Florins.	Dollars and Cents.	Florins.	Dollars and Cents.
1	0 41	31	12 59	61	24 77	91	36 95
2	0 81	32	12 99	62	25 17	92	37 35
3	1 22	33	13 40	63	25 58	93	37 76
4	1 62	34	13 80	64	25 98	94	38 16
5	2 03	35	14 21	65	26 39	95	38 57
6	2 44	36	14 62	66	26 80	96	38 98
7	2 84	37	15 02	67	27 20	97	39 38
8	3 25	38	15 43	68	27 61	98	39 79
9	3 65	39	15 83	69	28 01	99	40 19
10	4 06	40	16 24	70	28 42	100	40 60
11	4 47	41	16 65	71	28 83	150	60 90
12	4 87	42	17 05	72	29 23	200	81 20
13	5 28	43	17 46	73	29 64	300	121 80
14	5 68	44	17 86	74	30 04	400	162 40
15	6 09	45	18 27	75	30 45	500	203 00
16	6 50	46	18 68	76	30 86	600	243 60
17	6 90	47	19 08	77	31 26	700	284 20
18	7 31	48	19 49	78	31 67	800	324 80
19	7 71	49	19 89	79	32 07	900	365 40
20	8 12	50	20 30	80	32 48	1000	406 00
21	8 53	51	20 71	81	32 89	1500	609 00
22	8 93	52	21 11	82	33 29	2000	812 00
23	9 34	53	21 52	83	33 70	3000	1218 00
24	9 74	54	21 92	84	34 10	4000	1624 00
25	10 15	55	22 33	85	34 51	5000	2030 00
26	10 56	56	22 74	86	34 92	6000	2436 00
27	10 96	57	23 14	87	35 32	7000	2842 00
28	11 37	58	23 55	88	35 73	8000	3248 00
29	11 77	59	23 95	89	36 13	9000	3654 00
30	12 18	60	24 36	90	36 54	10000	4060 00

TABLE OF FLORINS OF THE NETHERLANDS. CUSTOMS  
VALUE, 40.2 CENTS.

Florins.	Dollars and Cents.	Florins.	Dollars and Cents.	Florins.	Dollars and Cents.	Florins.	Dollars and Cents.
1	0 40	31	12 46	61	24 52	91	36 58
2	0 80	32	12 86	62	24 92	92	36 98
3	1 21	33	13 27	63	25 33	93	37 39
4	1 61	34	13 67	64	25 73	94	37 79
5	2 01	35	14 07	65	26 13	95	38 19
6	2 41	36	14 47	66	26 53	96	38 59
7	2 81	37	14 87	67	26 93	97	38 99
8	3 22	38	15 28	68	27 34	98	39 40
9	3 62	39	15 68	69	27 74	99	39 80
10	4 02	40	16 08	70	28 14	100	40 20
11	4 42	41	16 48	71	28 54	150	60 30
12	4 82	42	16 88	72	28 94	200	80 40
13	5 23	43	17 29	73	29 35	300	120 60
14	5 63	44	17 69	74	29 75	400	160 80
15	6 03	45	18 09	75	30 15	500	201 00
16	6 43	46	18 49	76	30 55	600	241 20
17	6 83	47	18 89	77	30 95	700	281 40
18	7 24	48	19 30	78	31 36	800	321 60
19	7 64	49	19 70	79	31 76	900	361 80
20	8 04	50	20 10	80	32 16	1000	402 00
21	8 44	51	20 50	81	32 56	1500	603 00
22	8 84	52	20 90	82	32 96	2000	804 00
23	9 25	53	21 31	83	33 37	3000	1206 00
24	9 65	54	21 71	84	33 77	4000	1608 00
25	10 05	55	22 11	85	34 17	5000	2010 00
26	10 45	56	22 51	86	34 57	6000	2412 00
27	10 85	57	22 91	87	34 97	7000	2814 00
28	11 26	58	23 32	88	35 38	8000	3216 00
29	11 66	59	23 72	89	35 78	9000	3618 00
30	12 06	60	24 12	90	36 18	10000	4020 00

# TABLE OF YENS OF JAPAN.

CUSTOMS VALUE 49.8 CENTS.

Yens.	Dollars and Cents.	Yens.	Dollars and Cents.	Yens.	Dollars and Cents.	Yens.	Dollars and Cents.
1	0 50	31	15 44	61	30 38	91	45 32
2	1 00	32	15 94	62	30 88	92	45 82
3	1 49	33	16 43	63	31 37	93	46 31
4	1 99	34	16 93	64	31 87	94	46 81
5	2 49	35	17 43	65	32 37	95	47 31
6	2 99	36	17 93	66	32 87	96	47 81
7	3 49	37	18 43	67	33 37	97	48 37
8	3 98	38	18 92	68	33 86	98	48 80
9	4 48	39	19 42	69	34 36	99	49 30
10	4 98	40	19 92	70	34 86	100	49 80
11	5 48	41	20 42	71	35 36	150	74 70
12	5 98	42	20 92	72	35 86	200	99 60
13	6 47	43	21 41	73	36 35	300	149 40
14	6 97	44	21 91	74	36 85	400	199 20
15	7 47	45	22 41	75	37 35	500	249 00
16	7 97	46	22 91	76	37 85	600	298 80
17	8 47	47	23 41	77	38 35	700	348 60
18	8 96	48	23 90	78	38 84	800	398 40
19	9 46	49	24 40	79	39 34	900	448 20
20	9 96	50	24 90	80	39 84	1000	498 00
21	10 46	51	25 40	81	40 34	1500	747 00
22	10 96	52	25 90	82	40 84	2000	996 00
23	11 45	53	26 39	83	41 33	3000	1494 00
24	11 95	54	26 89	84	41 83	4000	1992 00
25	12 45	55	27 39	85	42 33	5000	2490 00
26	12 95	56	27 89	86	42 83	6000	2988 00
27	13 45	57	28 39	87	43 33	7000	3486 00
28	13 94	58	28 88	88	43 82	8000	3984 00
29	14 44	59	29 38	89	44 32	9000	4482 00
30	14 94	60	29 88	90	44 82	10000	4980 00



**TABLE OF FRENCH KILOGRAMMES,**  
 CONVERTED INTO POUNDS, AVOIRDUPOIS. 1,000 GRAMMES  
 1 KILO. ; KILOGRAMME=2'204621 LBS.

Kilos.	Lbs. and Decimals.	Kilos.	Lbs. and Decimals.	Kilos.	Lbs. and Decimals.	Kilos.	Lbs. and Decimals.
1	2'2046	31	68'34	61	134'48	91	200'62
2	4'41	32	70'55	62	136'69	92	202'82
3	6'61	33	72'75	63	138'89	93	205'03
4	8'82	34	74'96	64	141'09	94	207'23
5	11'02	35	77'16	65	143'30	95	209'48
6	13'23	36	79'37	66	145'50	96	211'64
7	15'43	37	81'57	67	147'71	97	213'85
8	17'64	38	83'78	68	149'91	98	216'05
9	19'84	39	85'98	69	152'12	99	218'26
10	22'05	40	88'18	70	154'32	100	220'46
11	24'25	41	90'39	71	156'53	110	242'51
12	26'46	42	92'59	72	158'73	120	264'55
13	28'66	43	94'80	73	160'94	130	286'60
14	30'86	44	97'00	74	163'14	140	308'65
15	33'07	45	99'21	75	165'35	150	330'69
16	35'27	46	101'41	76	167'55	160	352'74
17	37'48	47	103'62	77	169'75	170	374'79
18	39'68	48	105'82	78	171'96	180	396'83
19	41'89	49	108'03	79	174'16	190	418'88
20	44'09	50	110'23	80	176'37	200	440'92
21	46'30	51	112'43	81	178'57	250	551'16
22	48'50	52	114'64	82	180'78	300	661'39
23	50'71	53	116'84	83	182'98	350	771'62
24	52'91	54	119'05	84	185'19	400	881'85
25	55'12	55	121'25	85	187'39	500	1,102'31
26	57'32	56	123'46	86	189'60	600	1,322'77
27	59'52	57	125'66	87	191'80	700	1,543'23
28	61'73	58	127'87	88	194'00	800	1,763'70
29	63'93	59	130'07	89	196'21	900	1,984'16
30	66'14	60	132'28	90	198'41	1,000	2,204'62

# RELATIVE MEASUREMENTS OF THE FRENCH METRES AND ENGLISH YARDS.

Metre = 39·382 inches.

Metres.	Yards.	Inches.	Metres.	Yards.	Inches.	Metres.	Yards.	Inches.	Metres.	Yards.	Inches.
1	1	3	31	33	33	61	66	26	91	99	20
2	2	7	32	35	0	62	67	30	92	100	23
3	3	10	33	36	4	63	68	33	93	101	27
4	4	14	34	37	7	64	70	0	94	102	30
5	5	17	35	38	10	65	71	4	95	103	33
6	6	20	36	39	14	66	72	7	96	105	1
7	7	24	37	40	17	67	73	11	97	106	4
8	8	27	38	41	21	68	74	14	98	107	7
9	9	30	39	42	24	69	75	17	99	108	11
10	10	34	40	43	27	70	76	21	100	109	14
11	12	1	41	44	31	71	77	24	110	120	12
12	13	5	42	45	34	72	78	28	120	131	10
13	14	8	43	47	1	73	79	31	130	142	8
14	15	11	44	48	5	74	80	34	140	153	5
15	16	15	45	49	8	75	82	2	150	164	3
16	17	18	46	50	12	76	83	5	200	218	28
17	18	21	47	51	15	77	84	8	250	273	18
18	19	25	48	52	18	78	85	12	300	328	7
19	20	28	49	53	22	79	86	15	350	382	32
20	21	32	50	54	25	80	87	19	400	437	21
21	22	35	51	55	28	81	88	22	450	492	10
22	24	2	52	56	32	82	89	25	500	546	35
23	25	6	53	57	35	83	90	29	600	656	13
24	26	9	54	59	3	84	91	32	700	765	27
25	27	13	55	60	6	85	92	35	800	875	6
26	28	16	56	61	9	86	94	3	900	984	20
27	29	19	57	62	13	87	95	6	1,000	1,093	34
28	30	23	58	63	16	88	96	10	1,250	1,367	16
29	31	26	59	64	20	89	97	13	1,500	1,640	33
30	32	29	60	65	23	90	98	16	2,000	2,187	32

## WEIGHTS AND MEASURES.

By section 14 of “**An Act respecting Weights and Measures**” (49 Victoria, Chapter 104), it is stated as follows:—

One-sixteenth part of the Dominion standard pound shall be an ounce, and one-sixteenth part of such ounce shall be a dram, and one-seven-thousandth part of the Dominion standard pound shall be a grain:

One hundred standard pounds shall be a cental or hundred-weight, and twenty centals or two thousand pounds shall be a ton:

Four hundred and eighty grains shall be an ounce troy:

All the foregoing weights, except the ounce troy, shall be deemed to be avoirdupois weights.

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In section 16 of the said Act, the weight equivalent to a bushel of any of the undermentioned articles is stated as follows:—

**Wheat**, sixty pounds;

**Indian corn**, fifty-six pounds;

**Rye**, fifty-six pounds;

**Peas**, sixty pounds;

**Barley**, forty-eight pounds;

**Malt**, thirty-six pounds;

**Oats**, thirty-four pounds;

**Beans**, sixty pounds;

**Clover seed**, sixty pounds;

**Timothy seed**, forty-eight pounds;

**Buckwheat**, forty-eight pounds;

**Flax seed**, fifty pounds.

**Hemp seed**, forty-four pounds;

**Blue grass seed**, fourteen pounds;

**Castor beans**, forty pounds;

**Potatoes**, turnips, carrots, parsnips, beets and onions, sixty pounds.

**Tables of the values of the principal denominations of Measures and weights of the Metric System, expressed in terms of the Standard and Weights of Canada.**

**1.—MEASURES OF LENGTH.**

Metric Denominations and Values.		Equivalents expressed in terms of the Standard of Canada.		
—	Metres.	In Standard yards and decimal parts of a yard.	In feet and decimal parts of a foot.	In links and decimal parts of a link.
Miriametre ..	10000	10939·444444	32818·333333	49724·74747
Kilometre. . .	1000	1093·944444	3281·833333	4972·47475
Hectometre ..	100	109·394444	328·183333	497·24747
Decametre . .	10	10·939444	32·818333	49·72475
Metre . . . . .	1	1·093944	3·281833	4·97247
Decimetre . . .	$\frac{1}{10}$	·109394	·328183	·49725
Centimetre . .	$\frac{1}{100}$	·010939	·032818	·04972
Millimetre . .	$\frac{1}{1000}$	·001094	·003282	·00497

**2.—MEASURES OF SURFACE.**

Metric Denominations and Values		Equivalents expressed in terms of the Standard of Canada.	
	Square metres.	In sq. yards and decimal parts of a square yard.	In sq. links and decimal parts of a square link.
Hectare . . . . 100 ares	10000	11967·1444	247255·0511
Decare . . . . . 10 do.	1000	1196·7144	24725·5051
Are . . . . . 1 do.	100	119·6714	2472·5505
Centiare . . . . $\frac{1}{100}$ do.	1	1·1967	24·7255

### 3.—WEIGHTS.

Metric Denominations and Values.		Equivalents expressed in the terms of the Standard of Canada.	
	Grams.	In pounds Avoirdupois and decimal parts of a pound.	In grains and decimal parts of a grain Troy.
Millier .....	1000000	2204·62125	
Quintal .....	100000	220·46212	
Myriagramme .....	10000	22·046212	
Kilogramme .....	1000	2·204621	
Hectogramme .....	100	·220462	
Décagramme .....	10	·022046	
Gramme .....	1	·002204	15·4323487
Decigramme .....	$\frac{1}{10}$	·0002204	1·5432349
Centigramme .....	$\frac{1}{100}$	·0000220	·1543235
Milligramme .....	$\frac{1}{1000}$	·0000022	·0154323

### 4.—MEASURES OF CAPACITY.

Metric Denominations and Values.			Equivalents expressed in terms of the Standard of Canada.	
	Cubic Metres	Litres.	In Imperial gallons and decimal parts of an Imperial gallon.	
Kilolitre ....	1	1000	220·2443	
Hectolitre ..	$\frac{1}{10}$	100	22·0244	
Decalitre ....	$\frac{1}{100}$	10	2·2024	
Litre .....	$\frac{1}{1000}$	1	·2202	
Decilitre ....	$\frac{1}{10000}$	$\frac{1}{10}$	·0220	
Centilitre ...	$\frac{1}{100000}$	$\frac{1}{100}$	·0022	



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THIS BOOK IS DUE ON THE LAST DATE  
STAMPED BELOW

## AN INITIAL FINE OF 25 CENTS

WILL BE ASSESSED FOR FAILURE TO RETURN  
THIS BOOK ON THE DATE DUE. THE PENALTY  
WILL INCREASE TO 50 CENTS ON THE FOURTH  
DAY AND TO \$1.00 ON THE SEVENTH DAY  
OVERDUE.

DEC 7 1936

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